

STATE OF INDIANA



AUDITOR OF STATE
SUZANNE CROUCH

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SPRING ABSTRACT MANUAL

FILING ELECTRONICALLY

The Auditor of State (AOS) is pleased that the County Auditors are filing the Spring Abstract electronically.

Several questions arise when completing the abstract, as this process is completed once a year. We have developed the following manual to help guide you through the process.

The Introduction and Part I, II, III and IV of this manual are primarily for the use of the abstract worksheet. Part V of this manual provides information about the abstract data.

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REQUIREMENTS

There are a few hardware/software requirements needed in order to complete the abstract worksheet:

- IBM compatible PC.
- Excel spreadsheet software.

Questions regarding your ability to meet the requirements should be directed to your Data Processing Manager or Hardware Vendor.

It is strongly recommended that this manual is read prior to using the abstract worksheet.

Some of this material will refer to your system and Excel worksheet software.

As you perform part of the tasks, you may need to refer to your system and Excel software instructions. Since the AOS's Office is not familiar with all the different systems that county auditors have, it is impossible to write instructions specific to each county's system.

DISCLAIMER:

The abstract worksheet is the sole property of the Auditor of State's Office. Unauthorized use is strictly prohibited. The mathematical formulas in the worksheet are subject to manipulation by the user, whether authorized or unauthorized, all warranties and liabilities for false or incorrect mathematical calculations are disclaimed by the Auditor of State's Office

GENERAL INFORMATION

Please do not become overwhelmed by the length and detail of this manual. Using the worksheet is much easier than what it may first appear.

This manual will take you step by step through the process of preparing the abstract.

To the right of Section Five are Review Columns. These columns will help you analyze the grand total current taxes, LOIT property tax replacement credit, COIT, CEDIT and LOIT homestead credit, CEDIT and LOIT Residential property tax replacement credit, Other Property Tax Credit, and rounding adjustments made to the county general fund amount. The review columns will help you determine if the abstract appears to be correct prior to submitting it to the AOS's Office.

The review columns and the steps to enter data will be discussed at length later in this manual.

The worksheet will be delivered to you loaded with your county's taxing district names, Department of Local Government Finance (DLGF) taxing district codes, fund names, COIT homestead credit rates if applicable, and tax rates. You will enter to the worksheet assessed value data, current taxes charged including circuit breaker amounts, local property tax replacement and homestead credit rates and amounts, delinquent taxes and penalties and, if any, TIF data. Formulas in the worksheet will calculate all totals and the allocations of taxes between the funds in Sections 2 through 4.

IMPORTANT

There are predefined formulas in the worksheet do not change any formulas or add, or delete rows and/or columns. Changes made to any of the formulas will cause calculation errors.

The worksheet also contains the taxing district names, DLGF taxing district codes, fund titles, tax rates, and, if applicable, COIT homestead credit rates specific to your county. These items are not to be changed in any way.

Data is only to be entered into unprotected cells. Do not remove protection from any of the protected cells. If any of the preloaded data in the worksheet is incorrect please contact the Settlements Department of the AOS's Office immediately.

ABSTRACT PROCESS OVERVIEW

1. State Auditor sends to Department of Local Government Finance (DLGF) an Excel abstract worksheet.
2. Once DLGF certifies tax rates for a county, DLGF loads to the abstract worksheet the county's taxing district names, DLGF taxing district codes and tax rates including the COIT homestead credit rates, if applicable.
3. DLGF returns abstract worksheet to State Auditor.
4. State Auditor will ascertain from County Auditor if the county has annexed areas with phase-in rates applicable.
5. State Auditor will ascertain from County Auditor if the county has other locally funded credits.
6. If applicable, State Auditor sends to County Auditor local property tax credit(s) rate calculation worksheet(s).
7. County Auditor returns to State Auditor completed local property tax credit(s) rate calculation worksheet(s) as applicable.
8. State Auditor reviews rate calculation worksheet(s) to determine if calculations appear to be reasonable.
9. State Auditor's Office sends abstract worksheet to County Auditor's Office via the FTP site.
10. County Auditor enters to abstract worksheet Section 1 and Section 5 Data for all taxing districts and, if applicable, all TIF District information.
11. County Auditor verifies data entered to abstract worksheet is correct and reviews the Review Area difference columns.
12. Once the County Auditor determines that the differences in the Review Area difference columns are rounding differences, the County Auditor returns abstract worksheet to the State Auditor by e-mail.
13. State Auditor's Office verifies that the information entered into the abstract worksheet appears to be complete and correct.
14. When the State Auditor's Office has verified that the information on the abstract worksheet appears to be complete and correct, the County Auditor is notified that the abstract is approved.
15. The DLGF will review the abstract data to determine if it is compliant. If the data is found to be compliant, the State Auditor's Office will print the abstract and send it to your county.

Getting Started

The following instructions will assist you in accessing the Excel Directory, loading the worksheet and saving a copy of the worksheet for a backup.

1. Accessing the Excel Directory on your PC:
 - A. If there is an Icon set up to access Excel, double click on the Icon to start Excel.
 - B. If there is no Icon, click on the Start Button in the lower left-hand corner of the screen and go to the Program Menus. Find the Excel icon and double click.
 - C. When Excel is opened, a blank worksheet will display.
2. Saving the Abstract from the FTP site to your PC.
 - A. Open FTP site.
 - B. Right click on the attached file and choose "Copy"
If you opt to copy the file to your PC hard drive follow the instructions to change the directory to "C" that immediately follows.

If you opt to copy the file to the network hard drive you will need to change the directory to the network directory.
 - B. Change the directory to "C". It is advisable to create a subdirectory of "C" by creating a new folder. If further assistance is needed creating the subdirectory please contact your in-house systems personnel.

Part I – Worksheet Data Entry

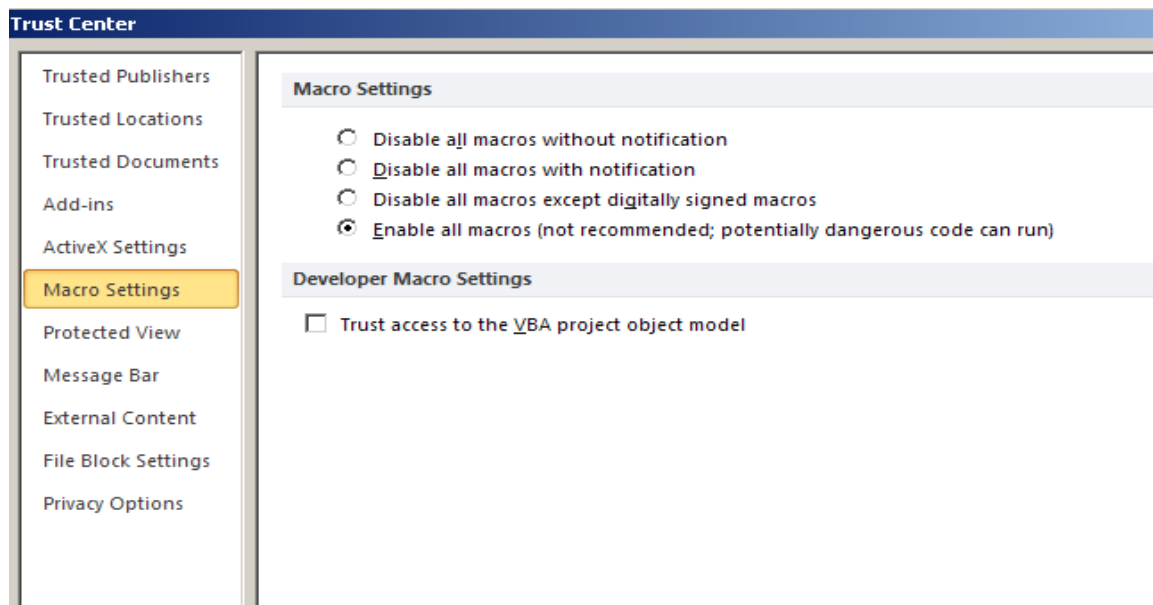
SETTING MACRO SECURITY

If you are using Excel 2010, the macro security must be checked prior to opening the abstract worksheet. The macro security must be set to enable all macros. If it is not set to enable all macros, the worksheet macros will not work properly.

To set the Macro Security do the following:

1. Make sure you have a blank worksheet open.
2. Select “file” from the menu bar.
3. Select “options” from the side menu.
4. Select “trust center” from the side menu.
5. Select “trust center settings” on right side of page.
6. Select “macro settings”.

When “macro security” has been selected the following screen will appear:



Make sure the “Enable all macros” is selected.

After the “Enable all macros” option has been selected click the “OK” button. You will return to a blank worksheet.

Now the abstract spreadsheet can be opened to save the worksheet, or start data entry.

If you have Excel software other than Excel 2010 and you need help enabling macros, please call our office for assistance.

DATA ENTRY

The following instructions will guide you through the data entry process. If you have questions at any time during this process, please contact the Auditor of State's (AOS) Office.

Abstract worksheets are preloaded with the county name, taxing district names, DLGF taxing district codes, fund titles, tax rates, and local property tax credit rates, if applicable.

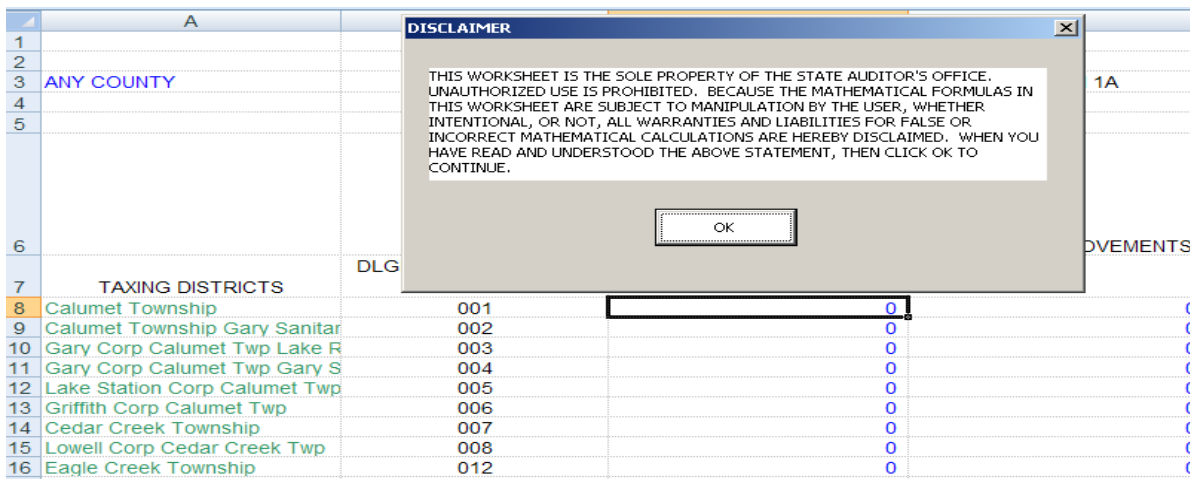
There are three main areas of data entry that need to be completed, Section 1, Section 5 and, if applicable, TIF data. These areas will be explained in detail.

To open the abstract worksheet you will select from the Excel menu bar "File", from the drop down menu select "Open" and in the Open box you will locate where you have saved the worksheet. Once the worksheet file has been located, highlight the worksheet file name and click open.

Once the worksheet has opened the following disclaimer form should appear.

Disclaimer:

"The abstract worksheet is the sole property of the Auditor of State's Office. Unauthorized use is strictly prohibited. The mathematical formulas in the worksheet are subject to manipulation by the user, whether authorized or unauthorized, all warranties and liabilities for false or incorrect mathematical calculations are disclaimed by the Auditor of State's Office"



If this disclaimer form does not appear, the worksheet macros are not working. You must close the worksheet without saving it. Please refer to "Setting macro Security" section of this manual.

Once the macro security is set to enable all macros, as the worksheet opens make sure the "Enable Macros" option is selected. If the disclaimer form does not appear, you will need to follow the instructions on the previous page to enable macros.

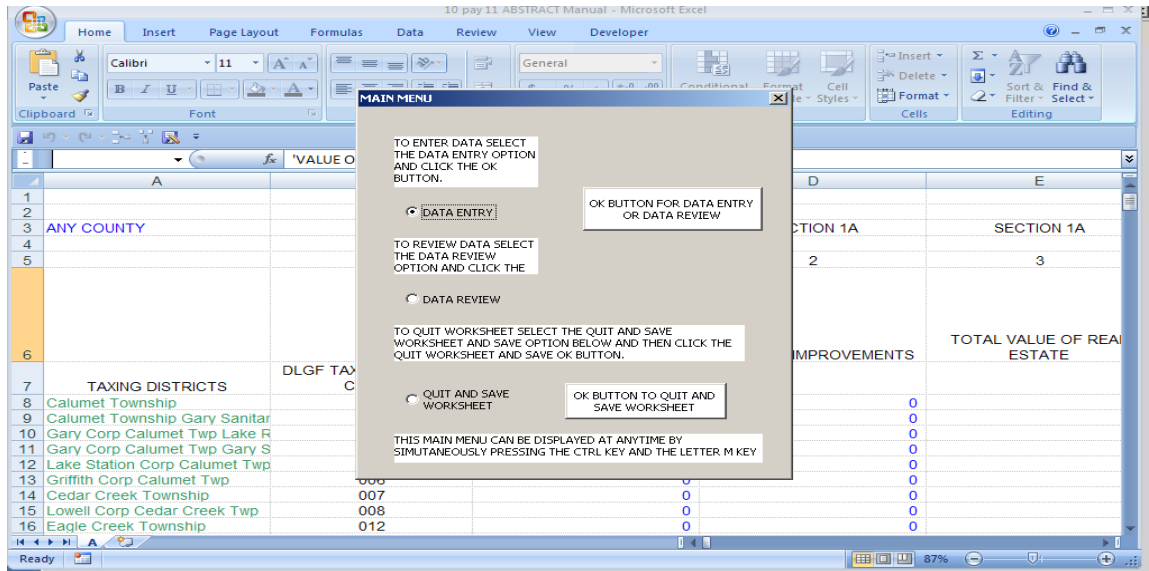
After the disclaimer has appeared and you have read and understood it, click the OK button to continue.

After the Ok button has been selected, the “Main Menu” will display.

There are three options to the Main Menu.

To begin data entry, select the “data entry” button and click the “ok button for data entry or data review”.

When OK has been selected the “Data Entry Menu” will display.



If your county has TIF District(s), the first data that you will need to enter will be the TIF Data. You will need to refer to PART II“TIF DATA ENTRY” of this manual to complete the TIF data. If your county does not have TIF District(s), please continue to the next page.

ENTERING VALUATIONS AND DEDUCTIONS IN SECTION 1

From the “Data Entry Menu” select the SECTION 1 button and click the OK button.

A	B	C	D	E
1				
2				
3	ANY COUNTY		SECTION 1A	SECTION 1A
4				
5			2	3
6				
7	TAXING DISTRICTS	DLGF TAXING DISTRICT CODES	IMPROVEMENTS	TOTAL VALUE OF REAL ESTATE
8	Calumet Township	001	0	0
9	Calumet Township Gary Sanitar	002	0	0
10	Gary Corp Calumet Twp Lake R	003	0	0
11	Gary Corp Calumet Twp Gary S	004	0	0
12	Lake Station Corp Calumet Twp	005	0	0
13	Griffith Corp Calumet Twp	006	0	0
14	Cedar Creek Township	007	0	0
15	Lowell Corp Cedar Creek Twp	008	0	0
16	Eagle Creek Township	012	0	0

After the OK button has been clicked, you will be taken to Column 1 of Section 1A of the first taxing district line. Enter amounts in the value and deduction columns in Section 1A and 1B. Do not enter amounts in the total columns; the worksheet will automatically calculate the total columns.

A	B	C	D	E
1				
2				
3	ANY COUNTY	SECTION 1A	SECTION 1A	SECTION 1A
4				
5		1	2	3
6				
7	TAXING DISTRICTS	DLGF TAXING DISTRICT CODES	VALUE OF LANDS AND LOTS	VALUE OF IMPROVEMENTS
8	Calumet Township	001	0	0
9	Calumet Township Gary Sanitar	002	0	0
10	Gary Corp Calumet Twp Lake R	003	0	0
11	Gary Corp Calumet Twp Gary S	004	0	0
12	Lake Station Corp Calumet Twp	005	0	0
13	Griffith Corp Calumet Twp	006	0	0
14	Cedar Creek Township	007	0	0
15	Lowell Corp Cedar Creek Twp	008	0	0
16	Eagle Creek Township	012	0	0

Counties with TIF District(s) will have data in Column 17 in Section 1A and Column 28 of Section 1B in the TIF District(s) lines. Please refer to Part II “TIF Data Entry” of this manual for instructions on data entry procedures.

In order for the AOS’s Office to verify the COIT (if applicable), CEDIT (if applicable), and LOIT (if applicable) Homestead Credit amounts entered in Section 5, Net Homestead Values must be entered in Column 32 of Section 1B.

The amount to enter in Column 32 “Total Net Homestead Value” is the net homestead real estate value eligible for COIT, CEDIT, and LOIT homestead credit.

	A	AH	AI
1			
2			
3	ANY COUNTY	SECTION 1B	SECTION 1B
4			
5		32	33
6		NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
7	TAXING DISTRICTS		
8	Calumet Township	42,992,705	0
9	Calumet Township Gary Sanitary	334,130	0
10	Gary Corp Calumet Twp Lake Rid	6,144,274	0
11	Gary Corp Calumet Twp Gary Sc	289,963,812	0
12	Lake Station Corp Calumet Twp	0	0
13	Griffith Corp Calumet Twp	199,461,913	0
14	Cedar Creek Township	156,709,725	0
15	Lowell Corp Cedar Creek Twp	124,272,079	0
16	Eagle Creek Township	40,860,359	0

In order for the AOS's Office to verify the CEDIT Residential Property Tax Credit (if applicable) and/or the LOIT Net Residential Property Tax Credit (if applicable), Net Residential Values for CEDIT and/or LOIT Residential Property Tax credit must be entered in Column 33 of Section 1B.

	A	AH	AI
1			
2			
3	ANY COUNTY	SECTION 1B	SECTION 1B
4			
5		32	33
6		NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
7	TAXING DISTRICTS		
8	Calumet Township	0	0
9	Calumet Township Gary Sanitary	0	0
10	Gary Corp Calumet Twp Lake Rid	0	0
11	Gary Corp Calumet Twp Gary Sc	0	0
12	Lake Station Corp Calumet Twp	0	0
13	Griffith Corp Calumet Twp	0	0
14	Cedar Creek Township	0	0
15	Lowell Corp Cedar Creek Twp	0	0
16	Eagle Creek Township	0	0

The amount to enter in Column 33 "Net Residential Value for CEDIT and/or LOIT Residential Property Tax Credit" is the net residential real estate value eligible for CEDIT residential property tax credit and/or the LOIT residential property tax credit.

	A	AH	AI
1			
2			
3	ANY COUNTY	SECTION 1B	SECTION 1B
4			
5		32	33
6		NET HOMESTEAD VALUE FOR COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY)	NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)
7	TAXING DISTRICTS		
8	Calumet Township	42,992,705	80,701,399
9	Calumet Township Gary Sanitary	334,130	7,236,030
10	Gary Corp Calumet Twp Lake Rid	6,144,274	39,863,713
11	Gary Corp Calumet Twp Gary Sc	289,963,812	978,794,905
12	Lake Station Corp Calumet Twp	0	0
13	Griffith Corp Calumet Twp	199,461,913	290,289,127
14	Cedar Creek Township	156,709,725	202,702,505
15	Lowell Corp Cedar Creek Twp	124,272,079	160,258,838
16	Eagle Creek Township	40,860,359	50,231,559

In order for the AOS's Office to verify the Other Property Tax Credit (if applicable), Other Property Tax Credit Basis must be entered in Column 34 of Section 1B.

	A	AI	AJ
1			
2			
3	ANY COUNTY	SECTION 1B	SECTION 1B
4			
5		33	34
6		NET RESIDENTIAL VALUE FOR CEDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY)	OTHER PROPERTY TAX CREDIT BASIS
7	TAXING DISTRICTS		
8	Calumet Township	80,701,399	0
9	Calumet Township Gary Sanitary	7,236,030	0
10	Gary Corp Calumet Twp Lake Rid	39,863,713	0
11	Gary Corp Calumet Twp Gary Sc	978,794,905	0
12	Lake Station Corp Calumet Twp	0	0
13	Griffith Corp Calumet Twp	290,289,127	0
14	Cedar Creek Township	202,702,505	0
15	Lowell Corp Cedar Creek Twp	160,258,838	0
16	Eagle Creek Township	50,231,559	0

The amount to enter in Column 34 "Other Property Tax Credit Basis" is the basis for value eligible for Other Property Tax Credits adopted by the county.

All values and deductions in Section 1A and 1B are to be entered as positive amounts.

After the Section 1A and 1B have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY" Menu.

NOTE: Government owned parcels are not entered on the abstract. If a portion of a government owned parcel is leased, only enter the taxable portion of the government owned parcel.

ENTERING SECTION 5 DATA

Select the SECTION 5 button on the “Data Entry Menu” and click the OK button.

	A	AI	AJ	
1				
2				
3	ANY COUNTY	SECTION 1B	SECTION 1B	SECT 2-
4				
5				
6		NET RESIDENT CREDIT AMOUNT		
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary Sanitary			
10	Gary Corp Calumet Twp Lake Rid			
11	Gary Corp Calumet Twp Gary Sc			
12	Lake Station Corp Calumet Twp	0	0	
13	Griffith Corp Calumet Twp	290,289,127	200,000,000	
14	Cedar Creek Township	202,702,505	190,000,000	
15	Lowell Corp Cedar Creek Twp	160,258,838	150,000,000	
16	Eagle Creek Township	50,231,559	40,000,000	

DATA ENTRY MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ SECTION 1
 ☐ TIF & TIR DATA

☒ SECTION 5
 ☐ MAIN MENU

THIS DATA ENTRY MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER E

OK

Grand Total Current Taxes

From the “Section 5 Data” Menu select the *Grand Total Current Taxes* button and click the OK button.

	A	AI	AJ	AK
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING I			
8	Calumet Townsl			
9	Calumet Townsl			
10	Gary Corp Calu			
11	Gary Corp Calu			
12	Lake Station Co			
13	Griffith Corp Ca			
14	Cedar Creek T			
15	Lowell Corp Cedar Creek Twp	160,258,838	150,000,000	0.00

SECTION 5 DATA

☒ Grand Total Current Taxes
 ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Rates

☐ Statement Processing
 ☐ Over 65 Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Amounts

☐ Late Assessment Penalties
 ☐ LOIT PTRC Rates
 ☐ CREDIT Res PTRC Rates
 ☐ LOIT Res PTRC Rates

☐ Delinquent Tax & Penalties
 ☐ LOIT PTRC Amounts
 ☐ CREDIT Res PTRC Amounts
 ☐ LOIT Res PTRC Amounts

☐ Homestead Property Circuit Breaker Credit Amounts
 ☐ LOIT HSC Rates
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Rates

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
 ☐ COIT HSC Amounts
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Amounts

☐ Main Menu

OK

After the Grand Total Current Taxes has been selected, you will be taken to the cell where you begin to enter the Grand Total Current Taxes amount.

	A	GZ	HA	HE
1				
2				
3	ANY COUNTY	SECTION 5	INPUT AREA	
4				
5		24	SEC 5 COL 6	
6		TOTAL TAXES INCLUDING DEL, PENALTIES & INT	GRAND TOTAL CURRENT TAXES	
7	TAXING DISTRICTS			
8	Calumet Township	0.00	0.00	
9	Calumet Township Gary Sanitary	0.00	0.00	
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00	
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	0.00	0.00	
14	Cedar Creek Township	0.00	0.00	
15	Lowell Corp Cedar Creek Twp	0.00	0.00	
16	Eagle Creek Township	0.00	0.00	

If your county has a TIF District(s), the Grand Total Current Taxes amount must be separated between the Taxing District line and the TIF District line. I.e., the Grand Total Current Tax amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF Grand Total Current Tax amount. The TIF Grand Total Current Tax amount is entered on the TIF District line. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Grand Total Current Taxes

	A	HA	HE	HC	HD
1					
2					
3	ANY COUNTY	INPUT AREA		REVIEW AREA	REVIEW AREA
4					
5		SEC 5 COL 6		SEC 5 COL 6	
6		GRAND TOTAL CURRENT TAXES		CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS				
8	Calumet Township	6,367,439.59		6,364,376.15	(1.15)
9	Calumet Township Gary Sanitary	435,592.84		434,492.99	0.03
10	Gary Corp Calumet Twp Lake Rid	5,694,730.22		5,691,341.43	3.05
11	Gary Corp Calumet Twp Gary Sc	119,232,945.16		119,137,622.37	15.12
12	Lake Station Corp Calumet Twp	179,472.72		179,469.28	0.04
13	Griffith Corp Calumet Twp	18,357,174.82		18,347,074.61	0.69
14	Cedar Creek Township	6,575,023.71		6,571,182.80	1.58
15	Lowell Corp Cedar Creek Twp	7,170,582.56		7,166,805.69	(0.94)
16	Eagle Creek Township	2,952,093.50		2,947,558.13	0.35

After the Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue to enter Section 5 Data select the SECTION 5 button and click the OK button.

Statement Processing Charges

The next data item to be entered into Section 5 is the Statement Processing Charges. From the “Section 5 Data” menu select the Statement Processing button and click the OK button.

The screenshot shows a spreadsheet with columns A, HA, HE, HC, and HD. A dialog box titled 'SECTION 5 DATA' is open, displaying several radio button options. The 'Statement Processing' option is selected. Other options include 'Grand Total Current Taxes', 'Other Real & Personal Property Circuit Breaker Credit Amounts', 'CEDIT HSC Rates', 'Late Assessment Penalties', 'Over 65 Circuit Breaker Credit Amounts', 'CEDIT HSC Amounts', 'Delinquent Tax & Penalties', 'LOIT PTRC Rates', 'CEDIT Res PTRC Rates', 'LOIT Res PTRC Rates', 'Homestead Property Circuit Breaker Credit Amounts', 'LOIT PTRC Amounts', 'CEDIT Res PTRC Amounts', 'LOIT Res PTRC Amounts', 'Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts', 'COIT HSC Amounts', 'LOIT HSC Amounts', 'Other Tax Credit Rates', 'Other Tax Credit Amounts', and 'Main Menu'. An 'OK' button is visible in the top right corner of the dialog.

After the OK button has been clicked, you will be taken to the cell where the Statement Processing Charges are entered. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Statement Processing Charges.

	A	GI	GJ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		7	8
6		LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

When the entry of the Statement Processing Charge has been completed, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue with Section 5

Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

	A	GI	GJ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		7	8
6			
7	TAXING DISTRICTS		
8	Calumet Township	191.66	0.00
9	Calumet Township Gary Sanitary	1.56	0.00
10	Gary Corp Calumet Twp Lake Rid	4.06	0.00
11	Gary Corp Calumet Twp Gary Sc	439.12	0.00
12	Lake Station Corp Calumet Twp	3.40	0.00
13	Griffith Corp Calumet Twp	32.46	0.00
14	Cedar Creek Township	161.38	0.00
15	Lowell Corp Cedar Creek Twp	184.16	0.00
16	Eagle Creek Township	54.72	0.00

Late Assessment Penalties

The next data item to be entered is the Late Assessment Penalties. From the “Section 5 Data” menu select the Late Assessment Penalties button and click the OK button.

	A	GI	GJ	GK
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING D			
8	Calumet Townsh			
9	Calumet Townsh			
10	Gary Corp Calu			
11	Gary Corp Calu			
12	Lake Station Co			
13	Griffith Corp Cal			
14	Cedar Creek To			
15	Lowell Corp Cedar Creek Twp	184.16	0.00	7,170,398.40
16	Eagle Creek Township	54.72	0.00	2,952,038.78

After the OK button has been clicked, you will be taken to the cell where Late Assessment Penalties are entered. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Late Assessment Penalties.

	A	GJ	GK
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
8	Calumet Township	0.00	6,367,247.93
9	Calumet Township Gary Sanitary	0.00	435,591.28
10	Gary Corp Calumet Twp Lake Rid	0.00	5,694,726.16
11	Gary Corp Calumet Twp Gary Sc	0.00	119,232,506.04
12	Lake Station Corp Calumet Twp	0.00	179,469.32
13	Griffith Corp Calumet Twp	0.00	18,357,142.36
14	Cedar Creek Township	0.00	6,574,862.33
15	Lowell Corp Cedar Creek Twp	0.00	7,170,398.40
16	Eagle Creek Township	0.00	2,952,038.78

When the entries of the Late Assessment Penalties have been completed, simultaneously, press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GJ	GK
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
8	Calumet Township	2,872.93	6,364,375.00
9	Calumet Township Gary Sanitary	1,098.26	434,493.02
10	Gary Corp Calumet Twp Lake Rid	3,381.68	5,691,344.48
11	Gary Corp Calumet Twp Gary Sc	94,868.55	119,137,637.49
12	Lake Station Corp Calumet Twp	0.00	179,469.32
13	Griffith Corp Calumet Twp	10,067.06	18,347,075.30
14	Cedar Creek Township	3,677.95	6,571,184.38
15	Lowell Corp Cedar Creek Twp	3,593.65	7,166,804.75
16	Eagle Creek Township	4,480.30	2,947,558.48

To continue with Section 5 Data entry, from the “Data Entry Menu” select Section 5 button and click the OK button.

Delinquent Tax & Penalties

The next data item to be entered is the Delinquent Taxes and Penalties. From the "Section 5 Data" menu select the Delinquent Tax & Penalty button and click the OK button.

	A	GJ	GK	GL
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING D			
8	Calumet Townshi			
9	Calumet Townshi			
10	Gary Corp Calun			
11	Gary Corp Calun			
12	Lake Station Cor			
13	Griffith Corp Cali			
14	Cedar Creek Township	3,077.93	0,371,104.50	0.00
15	Lowell Corp Cedar Creek Twp	3,593.65	7,166,804.75	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☒ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CEDIT HSC Rates
☐ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☐ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

After clicking the OK button you will be taken to the cell where you begin to enter the Delinquent Taxes and Penalties. Delinquent Taxes and Penalties are entered in Columns 18, 19, 20, and 21 of Section 5. The cursor will be in the first taxing district of Section 5, Column 18. Please refer to Part II (pg. 48) of this manual "TIF DATA ENTRY" for data entry of TIF Delinquent Taxes and Penalties.

	A	GT	GU
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		18	19
6		DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Delinquent Taxes and Penalties have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu".

	A	GV	GW
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		20	21
6		PENALTY ADDED ON 2ND INSTALLMENT AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE	10% PENALTY ON PRIOR YEAR'S TAXES AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE
7	TAXING DISTRICTS		
8	Calumet Township	30,960.45	115,336.09
9	Calumet Township Gary Sanitary	213.85	589.09
10	Gary Corp Calumet Twp Lake Rid	40,255.38	408,822.58
11	Gary Corp Calumet Twp Gary Sc	627,879.59	7,443,081.09
12	Lake Station Corp Calumet Twp	716.30	2,108.99
13	Griffith Corp Calumet Twp	31,021.26	31,040.22
14	Cedar Creek Township	9,000.08	13,146.63
15	Lowell Corp Cedar Creek Twp	9,505.74	21,346.75
16	Eagle Creek Township	4,096.83	2,346.54

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

Homestead Property Circuit Breaker Amounts

The next data item that needs to be entered, if applicable, is the Homestead Property Circuit Breaker Credit Amounts. The Homestead Property Circuit Breaker Credit amounts are entered in Section 5, Column 2. From the ”Section 5 Data” menu select the Homestead Property Circuit Breaker Credit Amounts button and click the OK button.

	A	GV	GW	GX
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING D			
8	Calumet Townshi			
9	Calumet Townshi			
10	Gary Corp Calun			
11	Gary Corp Calun			
12	Lake Station Cor			
13	Griffith Corp Cal			
14	Cedar Creek Town			

SECTION 5 DATA

☐ Grand Total Current Taxes

☐ Statement Processing

☐ Late Assessment Penalties

☐ Delinquent Tax & Penalties

☒ Homestead Property Circuit Breaker Credit Amounts

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts

☐ Over 65 Circuit Breaker Credit Amounts

☐ LOIT PTRC Rates

☐ LOIT PTRC Amounts

☐ COIT HSC Amounts

☐ CREDIT HSC Rates

☐ CREDIT HSC Amounts

☐ CREDIT Res PTRC Rates

☐ CREDIT Res PTRC Amounts

☐ LOIT HSC Rates

☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates

☐ LOIT Res PTRC Amounts

☐ Other Tax Credit Rates

☐ Other Tax Credit Amounts

After clicking the OK button you will be taken to the cell where you begin to enter the Homestead Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 2. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Homestead Property Circuit Breaker Credit Amounts.

	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Homestead Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	14,670.42	0.00
9	Calumet Township Gary Sanitary	210.22	0.00
10	Gary Corp Calumet Twp Lake Rid	76,934.62	0.00
11	Gary Corp Calumet Twp Gary Sc	7,024,431.15	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	499,200.78	0.00
14	Cedar Creek Township	701.86	0.00
15	Lowell Corp Cedar Creek Twp	253,018.58	0.00
16	Eagle Creek Township	3.92	0.00
17	Hanover Township	0.00	0.00

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

Non Homestead Residential Circuit Breaker Amounts

The next data item that needs to be entered, if applicable, is the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts. The Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts are entered in Section 5, Column 3. From the "Section 5 Data" menu select the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts button and click the OK button.

After clicking the OK button you will be taken to the cell where you begin to enter the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 3. Please refer to Part II (pg. 48) of this manual "TIF DATA ENTRY" for data entry of TIF Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit Amounts.

	A	GE	GF
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Non Homestead Residential and Agricultural Land Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu".

	A	GE	GF
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	182,620.16	0.00
9	Calumet Township Gary Sanitary	33,661.04	0.00
10	Gary Corp Calumet Twp Lake Rid	458,578.81	0.00
11	Gary Corp Calumet Twp Gary Se	22,367,782.17	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	602,205.36	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	167,452.26	0.00
16	Eagle Creek Township	0.00	0.00

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

Other Real & Personal Property Circuit Breaker Amounts

The next data item that needs to be entered, if applicable, is the Other Real and Personal Property Circuit Breaker Credit Amounts. The Other Real and Personal Property Circuit Breaker Credit amounts are entered in Section 5, Column 4. From the ”Section 5 Data” menu select the Other Real and Personal Property Circuit Breaker Credit Amounts button and click the OK button.

	A	GE	GF	GG
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIS			
8	Calumet Township			
9	Calumet Township			
10	Gary Corp Calume			
11	Gary Corp Calume			
12	Lake Station Corp			
13	Griffith Corp Calu			
14	Cedar Creek Townshp	0.00	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes

☐ Statement Processing

☐ Late Assessment Penalties

☐ Delinquent Tax & Penalties

☐ Homestead Property Circuit Breaker Credit Amounts

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☒ Other Real & Personal Property Circuit Breaker Credit Amounts

☐ Over 65 Circuit Breaker Credit Amounts

☐ LOIT PTRC Rates

☐ LOIT PTRC Amounts

☐ COIT HSC Amounts

☐ CREDIT HSC Rates

☐ CREDIT HSC Amounts

☐ CREDIT Res PTRC Rates

☐ CREDIT Res PTRC Amounts

☐ LOIT HSC Rates

☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates

☐ LOIT Res PTRC Amounts

☐ Other Tax Credit Rates

☐ Other Tax Credit Amounts

☐ Main Menu

After clicking the OK button you will be taken to the cell where you begin to enter the Other Real and Personal Property Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 4. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Other Real and Personal Property Circuit Breaker Credit Amounts.

	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

After all the Other Real and Personal Property Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	1,500,930.63	0.00
11	Gary Corp Calumet Twp Gary Sc	29,494,022.72	0.00
12	Lake Station Corp Calumet Twp	46,496.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

To continue with Section 5 Data entry, select from the “Data Entry Menu” the Section 5 button and click the OK button.

Over 65 Circuit Breaker Amounts

The next data item that needs to be entered, if applicable, is the Over 65 Circuit Breaker Amounts. The Over 65 Circuit Breaker Credit amounts are entered in Section 5, Column 5. From the “Section 5 Data” menu select the Over 65 Circuit Breaker Credit Amounts button and click the OK button.

The screenshot shows a software window titled "SECTION 5 DATA" with a close button (X) in the top right. Inside the window, there are several radio button options. The option "Over 65 Circuit Breaker Credit Amounts" is selected and highlighted with a mouse cursor. Other options include "Grand Total Current Taxes", "Statement Processing", "Late Assessment Penalties", "Delinquent Tax & Penalties", "Homestead Property Circuit Breaker Credit Amounts", "Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts", "Other Real & Personal Property Circuit Breaker Credit Amounts", "LOIT PTRC Rates", "LOIT PTRC Amounts", "COIT HSC Amounts", "CEDIT HSC Rates", "CEDIT HSC Amounts", "CEDIT Res PTRC Rates", "CEDIT Res PTRC Amounts", "LOIT Res PTRC Rates", "LOIT Res PTRC Amounts", "LOIT HSC Rates", "LOIT HSC Amounts", "Other Tax Credit Rates", "Other Tax Credit Amounts", and "Main Menu". An "OK" button is located in the top right area of the dialog.

After clicking the OK button you will be taken to the cell where you begin to enter the Over 65 Circuit Breaker Credit amounts. The cursor will be in the first taxing district of Section 5, Column 5. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Over 65 Circuit Breaker Credit Amounts.

	A	GG	GH
1			
2			
3	ANY COUNTY		SECTION 5
4			
5		5	6
6		OVER 65 CIRCUIT BREAKER CREDIT	GRAND TOTAL CURRENT TAXES
7	TAXING DISTRICTS		
8	Calumet Township	0.00	6,367,439.59
9	Calumet Township Gary Sanitary	0.00	435,592.84
10	Gary Corp Calumet Twp Lake Rid	0.00	5,694,730.22
11	Gary Corp Calumet Twp Gary Sc	0.00	119,232,945.16
12	Lake Station Corp Calumet Twp	0.00	179,472.72
13	Griffith Corp Calumet Twp	0.00	18,357,174.82
14	Cedar Creek Township	0.00	6,575,023.71
15	Lowell Corp Cedar Creek Twp	0.00	7,170,582.56
16	Eagle Creek Township	0.00	2,952,093.50
17	Hanover Township	0.00	0.00

After all the Over 65 Circuit Breaker Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GG	GH
1			
2			
3	ANY COUNTY		SECTION 5
4			
5		5	6
6		OVER 65 CIRCUIT BREAKER CREDIT	GRAND TOTAL CURRENT TAXES
7	TAXING DISTRICTS		
8	Calumet Township	11,274.34	6,367,439.59
9	Calumet Township Gary Sanitary	0.00	435,592.84
10	Gary Corp Calumet Twp Lake Rid	3,105.96	5,694,730.22
11	Gary Corp Calumet Twp Gary Sc	61,544.74	119,232,945.16
12	Lake Station Corp Calumet Twp	0.00	179,472.72
13	Griffith Corp Calumet Twp	14,259.70	18,357,174.82
14	Cedar Creek Township	1,103.50	6,575,023.71
15	Lowell Corp Cedar Creek Twp	5,129.64	7,170,582.56
16	Eagle Creek Township	25.64	2,952,093.50

LOIT PTRC Rates

The next item to be entered is the LOIT Property Tax Replacement Credit rates (if applicable). The LOIT PTRC is adopted by the county to provide local property tax replacement credit to all properties. From the "Section 5 Data" menu select the LOIT PTRC Rates button and click the OK button.

After clicking the OK button you will be taken to the cell where you begin to enter the LOIT PTRC rates.

	A	GG	GH	GI
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary			
10	Gary Corp Calumet Twp			
11	Gary Corp Calumet Twp			
12	Lake Station Corp Calumet Twp			
13	Griffith Corp Calumet Twp			
14	Cedar Creek Township	1,103.50	6,575,023.71	181.36
15	Lowell Corp Cedar Creek Twp	5,129.64	7,170,582.56	184.16
16	Eagle Creek Township	25.64	2,952,093.50	54.72

If you have a TIF District(s) where the taxpayers in the TIF District(s) receive LOIT PTRC on increment taxes, the LOIT PTRC rate must be entered on the TIF District line. Please refer to Part II (pg. 48) of this manual "TIF DATA ENTRY" for data entry of TIF LOIT PTRC rates.

	A	GK	GL
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		9	10
6		CURRENT PROPERTY TAXES CHARGED	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT
7	TAXING DISTRICTS		
206	Calumet Township		0.000000
207	Calumet Township Gary Sanitary		0.000000
208	Gary Corp Calumet Twp Lake Rid		0.000000
209	Gary Corp Calumet Twp Gary Sc		0.000000
210	Lake Station Corp Calumet Twp		0.000000
211	Griffith Corp Calumet Twp		0.000000
212	Cedar Creek Township		0.000000
213	Lowell Corp Cedar Creek Twp		0.000000
214	Eagle Creek Township		0.000000

After the LOIT PTRC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GK	GL
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		9	10
6		CURRENT PROPERTY TAXES CHARGED	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT
7	TAXING DISTRICTS		
206	Calumet Township		12.380600
207	Calumet Township Gary Sanitary		12.380600
208	Gary Corp Calumet Twp Lake Rid		12.380600
209	Gary Corp Calumet Twp Gary Sc		12.380600
210	Lake Station Corp Calumet Twp		12.380600
211	Griffith Corp Calumet Twp		12.380600
212	Cedar Creek Township		12.380600
213	Lowell Corp Cedar Creek Twp		12.380600
214	Eagle Creek Township		12.380600

LOIT PTRC Amounts

The next data item that needs to be entered, if applicable, is the LOIT PTRC amounts. The LOIT PTRC amounts are entered in Section 5, Column 10. From the "Section 5 Data" menu select the LOIT PTRC Amounts button and click the OK button.

The screenshot shows the 'SECTION 5 DATA' dialog box with the following options:

- ☐ Grand Total Current Taxes
- ☐ Statement Processing
- ☐ Late Assessment Penalties
- ☐ Delinquent Tax & Penalties
- ☐ Homestead Property Circuit Breaker Credit Amounts
- ☒ LOIT PTRC Amounts
- ☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
- ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
- ☐ Over 65 Circuit Breaker Credit Amounts
- ☐ COIT HSC Amounts
- ☐ CREDIT HSC Rates
- ☐ CREDIT HSC Amounts
- ☐ CREDIT Res PTRC Rates
- ☐ CREDIT Res PTRC Amounts
- ☐ LOIT Res PTRC Rates
- ☐ LOIT Res PTRC Amounts
- ☐ LOIT HSC Rates
- ☐ LOIT HSC Amounts
- ☐ Other Tax Credit Rates
- ☐ Other Tax Credit Amounts
- ☐ Main Menu

The 'OK' button is located in the top right corner of the dialog box.

After clicking the OK button you will be taken to the cell where you begin to enter the LOIT PTRC amounts. The cursor will be in the first taxing district of Section 5, Column 10. The amount entered will be the LOIT property tax replacement credit that is from the LOIT PTRC rate.

	A	GL	GM	
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	
4				
5		10	11	
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT	LE
7	TAXING DISTRICTS			
8	Calumet Township	0.00	0.00	
9	Calumet Township Gary Sanitary	0.00	0.00	
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00	
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	0.00	0.00	
14	Cedar Creek Township	0.00	0.00	
15	Lowell Corp Cedar Creek Twp	0.00	0.00	
16	Eagle Creek Township	0.00	0.00	

If you have a TIF District(s) where the taxpayers in the TIF District(s) receive LOIT PTRC on increment taxes, the LOIT PTRC amount must be separated between the Taxing District line and the TIF District line. I.e., the LOIT PTRC amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF LOIT PTRC amount.

Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF LOIT.

After the LOIT PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	137,415.00	0.00
9	Calumet Township Gary Sanitary	66,534.08	0.00
10	Gary Corp Calumet Twp Lake Rid	247,896.30	0.00
11	Gary Corp Calumet Twp Gary Sc	266,475.18	0.00
12	Lake Station Corp Calumet Twp	115,433.78	0.00
13	Griffith Corp Calumet Twp	130,429.50	0.00
14	Cedar Creek Township	69,877.16	0.00
15	Lowell Corp Cedar Creek Twp	118,166.38	0.00
16	Eagle Creek Township	10,976.86	0.00

COIT HSC Amounts

If applicable, the next data item that needs to be entered is the COIT HSC Amounts. COIT HSC amount is applicable for those counties that have added homestead credits funded by County Option Income Taxes. From the “Section 5 Data” menu select the COIT HSC Amounts button and click the OK button. COIT HSC is entered in Column 11 of Section 5.

	A	GL	GM	GN
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIS			
8	Calumet Township			
9	Calumet Township			
10	Gary Corp Calume			
11	Gary Corp Calume			
12	Lake Station Corp			
13	Griffith Corp Calu			
14	Cedar Creek Townshp			
15	Lowell Corp Cedar Creek Twp			

SECTION 5 DATA

<input type="radio"/> Grand Total Current Taxes	<input type="radio"/> Other Real & Personal Property Circuit Breaker Credit Amounts	<input type="radio"/> CREDIT HSC Rates	OK
<input type="radio"/> Statement Processing	<input type="radio"/> Over 65 Circuit Breaker Credit Amounts	<input type="radio"/> CREDIT HSC Amounts	
<input type="radio"/> Late Assessment Penalties	<input type="radio"/> LOIT PTRC Rates	<input type="radio"/> CREDIT Res PTRC Rates	<input type="radio"/> LOIT Res PTRC Rates
<input type="radio"/> Delinquent Tax & Penalties	<input type="radio"/> LOIT PTRC Amounts	<input type="radio"/> CREDIT Res PTRC Amounts	<input type="radio"/> LOIT Res PTRC Amounts
<input type="radio"/> Homestead Property Circuit Breaker Credit Amounts	<input checked="" type="radio"/> COIT HSC Amounts	<input type="radio"/> LOIT HSC Rates	<input type="radio"/> Other Tax Credit Rates
<input type="radio"/> Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts		<input type="radio"/> LOIT HSC Amounts	<input type="radio"/> Other Tax Credit Amounts
			<input type="radio"/> Main Menu

After clicking the OK button you will be taken to the cell where the COIT HSC amounts are to be entered. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, contact the AOS's Office for a worksheet that will separate the amounts.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CREDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

If you have a TIF District(s) where the taxpayers receive COIT Homestead Credit on increment taxes, the COIT Homestead Credit amount must be separated between the Taxing District line and the TIF District line. The COIT Homestead Credit amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF COIT Homestead Credit amount.

Please refer to Part II (pg. 48) of this manual “TIF Data Entry” for data entry of TIF COIT Homestead Credit.

After the COIT Homestead Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CREDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	4,323.18	0.00
9	Calumet Township Gary Sanitary	3,054.58	0.00
10	Gary Corp Calumet Twp Lake Rid	2,588.02	0.00
11	Gary Corp Calumet Twp Gary Sc	3,395.98	0.00
12	Lake Station Corp Calumet Twp	1,999.88	0.00
13	Griffith Corp Calumet Twp	15,442.13	0.00
14	Cedar Creek Township	38,546.88	0.00
15	Lowell Corp Cedar Creek Twp	4,464.06	0.00
16	Eagle Creek Township	693.66	0.00
17	Monroe Township	0.00	0.00

To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

CEDIT HSC Rates

The next data items that need to be entered, if applicable, are the CEDIT HSC Rates. From the “Section 5 Data” menu select the CEDIT HSC Rates button and click the OK button.

After clicking the OK button you will be taken to the cell where the CEDIT HSC Rates are to be entered.

The screenshot shows a 'SECTION 5 DATA' dialog box with the following options:

- ☐ Grand Total Current Taxes
- ☐ Statement Processing
- ☐ Late Assessment Penalties
- ☐ Delinquent Tax & Penalties
- ☐ Homestead Property Circuit Breaker Credit Amounts
- ☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
- ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
- ☐ Over 65 Circuit Breaker Credit Amounts
- ☐ LOIT PTRC Rates
- ☐ LOIT PTRC Amounts
- ☐ COIT HSC Amounts
- ☒ CREDIT HSC Rates
- ☐ CREDIT HSC Amounts
- ☐ CREDIT Res PTRC Rates
- ☐ CREDIT Res PTRC Amounts
- ☐ LOIT HSC Rates
- ☐ LOIT HSC Amounts
- ☐ LOIT Res PTRC Rates
- ☐ LOIT Res PTRC Amounts
- ☐ Other Tax Credit Rates
- ☐ Other Tax Credit Amounts
- ☐ Main Menu

An 'OK' button is located in the top right corner of the dialog box.

If you have a TIF district(s) where the taxpayers receive CEDIT HSC, the CEDIT HSC rate must also be entered on the TIF district line.

Please refer to Part II (pg. 48) of this manual “TIF Data Entry” for data entry of TIF CEDIT HSC rates.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	3.508600	0.000000
207	Calumet Township Gary Sanitary	3.508600	0.000000
208	Gary Corp Calumet Twp Lake Rid	3.508600	0.000000
209	Gary Corp Calumet Twp Gary Sc	3.508600	0.000000
210	Lake Station Corp Calumet Twp	3.508600	0.000000
211	Griffith Corp Calumet Twp	3.508600	0.000000
212	Cedar Creek Township	3.508600	0.000000
213	Lowell Corp Cedar Creek Twp	3.508600	0.000000
214	Eagle Creek Township	3.508600	0.000000

After the CEDIT HSC Rates have been entered, simultaneously press the Ctrl “E” keys to return to the “Data Entry Menu”.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	3.508600	61.075600
207	Calumet Township Gary Sanitary	3.508600	10.707100
208	Gary Corp Calumet Twp Lake Rid	3.508600	19.185900
209	Gary Corp Calumet Twp Gary Sc	3.508600	22.450200
210	Lake Station Corp Calumet Twp	3.508600	15.083500
211	Griffith Corp Calumet Twp	3.508600	3.663400
212	Cedar Creek Township	3.508600	27.254400
213	Lowell Corp Cedar Creek Twp	3.508600	61.075600
214	Eagle Creek Township	3.508600	31.589100

CEDIT HSC Amounts

If applicable, the next data items that need to be entered are the CEDIT HSC Amounts. CEDIT HSC amount is applicable for those counties that have added homestead credits funded by County Economic Development Income Taxes. From the “Section 5 Data” menu select the CEDIT HSC Amounts button and click the OK button. CEDIT HSC is entered in Column 12 of Section 5.

	A	GM	GN	GO
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING D			
8	Calumet Townshi			
9	Calumet Townshi			
10	Gary Corp Calum			
11	Gary Corp Calum			
12	Lake Station Cor			
13	Griffith Corp Cal			
14	Cedar Creek Town			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CEDIT HSC Rates
☒ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☐ CEDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

After the CEDIT HSC Amounts has been selected, you will be taken to the cell where you begin to enter the CEDIT Homestead Credit amounts. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, contact the AOS's Office for a worksheet that will separate the amounts.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00
17	Union Township	0.00	0.00

If you have a TIF District(s) where the taxpayers receive CREDIT HSC on increment taxes, the CREDIT HSC amount must be separated between the Taxing District line and the TIF District line. The CREDIT HSC amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF CREDIT HSC amount.

Please refer to Part II (pg. 48) of this manual “TIF Data Entry” for data entry of TIF CREDIT HSC.

After the CREDIT HSC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	238,311.45	0.00
9	Calumet Township Gary Sanitary	22,483.64	0.00
10	Gary Corp Calumet Twp Lake Rid	1,766,317.37	0.00
11	Gary Corp Calumet Twp Gary Sc	18,153.00	0.00
12	Lake Station Corp Calumet Twp	133,805.70	0.00
13	Griffith Corp Calumet Twp	4,538.54	0.00
14	Cedar Creek Township	16,702.65	0.00
15	Lowell Corp Cedar Creek Twp	20,086.44	0.00
16	Eagle Creek Township	12,345.01	0.00
17	Union Township	0.00	0.00

CEDIT Res PTRC Rates

If applicable, the next data item that needs to be entered is the CEDIT Residential Property Tax Replacement Credit Rates. From the “Section 5 Data” menu select the CEDIT Res PTRC Rates button and click the OK button. Note: These are not the same rates as the CEDIT HSC rates.

The screenshot shows a dialog box titled "SECTION 5 DATA". It contains several radio button options arranged in a grid. The option "CEDIT Res PTRC Rates" is selected. Other options include "Grand Total Current Taxes", "Statement Processing", "Late Assessment Penalties", "Delinquent Tax & Penalties", "Homestead Property Circuit Breaker Credit Amounts", "Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts", "Other Real & Personal Property Circuit Breaker Credit Amounts", "Over 65 Circuit Breaker Credit Amounts", "LOIT PTRC Rates", "LOIT PTRC Amounts", "COIT HSC Amounts", "CEDIT HSC Rates", "CEDIT HSC Amounts", "LOIT HSC Rates", "LOIT HSC Amounts", "LOIT Res PTRC Rates", "LOIT Res PTRC Amounts", "Other Tax Credit Rates", "Other Tax Credit Amounts", and "Main Menu". An "OK" button is located in the top right corner of the dialog box.

After clicking the OK button you will be taken to the cell where the CEDIT Res PTRC Rates are to be entered.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CEDIT HOMESTEAD CREDIT	LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	61.075600	0.000000
207	Calumet Township Gary Sanitary	10.707100	0.000000
208	Gary Corp Calumet Twp Lake Rid	19.185900	0.000000
209	Gary Corp Calumet Twp Gary Sci	22.450200	0.000000
210	Lake Station Corp Calumet Twp	15.083500	0.000000
211	Griffith Corp Calumet Twp	3.663400	0.000000
212	Cedar Creek Township	27.254400	0.000000
213	Lowell Corp Cedar Creek Twp	61.075600	0.000000
214	Eagle Creek Township	31.589100	0.000000

If you have a TIF District(s) where the taxpayers receive CEDIT Residential Property Tax Credit, the CEDIT Residential Property Tax Credit rate must also be entered on the TIF District Line. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF CEDIT Res PTRC Rates.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	61.075600	0.249000
207	Calumet Township Gary Sanitary	10.707100	0.249000
208	Gary Corp Calumet Twp Lake Rid	19.185900	0.249000
209	Gary Corp Calumet Twp Gary Sc	22.450200	0.249000
210	Lake Station Corp Calumet Twp	15.083500	0.249000
211	Griffith Corp Calumet Twp	3.663400	0.249000
212	Cedar Creek Township	27.254400	0.249000
213	Lowell Corp Cedar Creek Twp	61.075600	0.249000
214	Eagle Creek Township	31.589100	0.249000
215	FREE	0.000000	0.000000

CEDIT Res PTRC Amounts

If applicable, the next data item that needs to be entered is the CEDIT Residential Property Tax Replacement Credit Amounts. CEDIT Residential Property Tax Replacement Credit amount is applicable for those counties that have adopted the CEDIT Residential Property Tax Replacement Credit. Select the CEDIT Residential Property Tax Replacement Credit Amounts button and click the OK button. The CEDIT Residential Property Tax Replacement Credit is entered in Column 13 of Section 5.

	A	GN	GO	GP
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary			
10	Gary Corp Calumet Twp			
11	Gary Corp Calumet Twp			
12	Lake Station Corp Calum			
13	Griffith Corp Calumet Tw			
14	Cedar Creek Township	10,702.05	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CEDIT HSC Rates
☐ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☒ CEDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

After the CEDIT Res PTRC Amounts has been selected, you will be taken to the cell where you begin to enter the CEDIT Res PTRC amounts.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00

If you have a TIF District(s) where the taxpayers receive CEDIT Residential Property Tax Replacement Credit, the CEDIT Residential Property Tax Replacement Credit amount must be separated between the Taxing District line and the TIF District line. The CEDIT Residential Property Tax Replacement Credit amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF CEDIT Residential Property Tax Replacement Credit amount.

Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF CEDIT Residential Property Tax Replacement Credit.

After the CEDIT Residential Property Tax Replacement Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
8	Calumet Township	760.80	0.00
9	Calumet Township Gary Sanitary	286.84	0.00
10	Gary Corp Calumet Twp Lake Rid	4,862.42	0.00
11	Gary Corp Calumet Twp Gary Sc	6,128.48	0.00
12	Lake Station Corp Calumet Twp	6,289.16	0.00
13	Griffith Corp Calumet Twp	3,509.32	0.00
14	Cedar Creek Township	2,939.80	0.00
15	Lowell Corp Cedar Creek Twp	4,864.66	0.00
16	Eagle Creek Township	1,215.56	0.00
17	Hanover Township	0.00	0.00

LOIT HSC Rates

If applicable, the next data item that needs to be entered is the LOIT Homestead Credit Rate. From the “Section 5 Data” menu select the LOIT HSC Rates button and click the OK button.

The screenshot shows the 'SECTION 5 DATA' dialog box. The 'LOIT HSC Rates' option is selected. The dialog includes an 'OK' button and a 'Main Menu' button. The background shows a spreadsheet with columns A, GO, and GP, and rows 1 through 207.

If you have a TIF District(s) where the taxpayers receive LOIT HSC, the LOIT HSC rate must also be entered on the TIF District Line. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF LOIT HSC Rates.

A	GO	GP
1		
2		
3	SECTION 5	SECTION 5
4		
5	13	14
6	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS	
206	Calumet Township	0.249000
207	Calumet Township Gary Sanitary	0.249000
208	Gary Corp Calumet Twp Lake Rid	0.249000
209	Gary Corp Calumet Twp Gary Sc	0.249000
210	Lake Station Corp Calumet Twp	0.249000
211	Griffith Corp Calumet Twp	0.249000
212	Cedar Creek Township	0.249000
213	Lowell Corp Cedar Creek Twp	0.249000
214	Eagle Creek Township	0.249000

After the LOIT HSC rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	0.249000	0.392400
207	Calumet Township Gary Sanitary	0.249000	0.392400
208	Gary Corp Calumet Twp Lake Rid	0.249000	0.392400
209	Gary Corp Calumet Twp Gary Sc	0.249000	0.392400
210	Lake Station Corp Calumet Twp	0.249000	0.392400
211	Griffith Corp Calumet Twp	0.249000	0.392400
212	Cedar Creek Township	0.249000	0.392400
213	Lowell Corp Cedar Creek Twp	0.249000	0.392400
214	Eagle Creek Township	0.249000	0.392400

LOIT HSC Amounts

If applicable, the next data item that needs to be entered is the LOIT Homestead Credit amount. From the “Section 5 Data” menu select the LOIT HSC Amounts button and click the OK button.

	A	GO	GP	GQ
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township			
10	Gary Corp Calumet			
11	Gary Corp Calumet			
12	Lake Station Corp			
13	Griffith Corp Calumet			
14	Cedar Creek Township	2,399.00	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes

☐ Statement Processing

☐ Late Assessment Penalties

☐ Delinquent Tax & Penalties

☐ Homestead Property Circuit Breaker Credit Amounts

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts

☐ Over 65 Circuit Breaker Credit Amounts

☐ LOIT PTRC Rates

☐ LOIT PTRC Amounts

☐ COIT HSC Amounts

☐ CREDIT HSC Rates

☐ CREDIT HSC Amounts

☐ CREDIT Res PTRC Rates

☐ CREDIT Res PTRC Amounts

☐ LOIT HSC Rates

☒ LOIT HSC Amounts

☐ Other Tax Credit Rates

☐ Other Tax Credit Amounts

☐ LOIT Res PTRC Rates

☐ LOIT Res PTRC Amounts

☐ Main Menu

After clicking the OK button you will be taken to the cell where the LOIT HSC Amounts are to be entered. The LOIT HSC is entered in column 14 of Section 5.

	A	GP	GQ	
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	
4				
5		14	15	
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LE
7	TAXING DISTRICTS			
8	Calumet Township	0.00	0.00	
9	Calumet Township Gary Sanitary	0.00	0.00	
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00	
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	0.00	0.00	
14	Cedar Creek Township	0.00	0.00	
15	Lowell Corp Cedar Creek Twp	0.00	0.00	
16	Eagle Creek Township	0.00	0.00	

After the LOIT Homestead Credit Amounts has been selected, you will be taken to the cell where you begin to enter the LOIT Homestead Credit amounts. COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, contact the AOS's Office for a worksheet that will separate the amounts.

If you have a TIF District(s) where the taxpayers receive LOIT HSC on increment taxes, the LOIT HSC amount must be separated between the Taxing District line and the TIF District line. The LOIT HSC amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF LOIT HSC amount.

Please refer to Part II (pg. 48) of this manual "TIF DATA ENTRY" for data entry of TIF LOIT HSC Amounts.

After the LOIT HSC amounts have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu". To continue with Section 5 Data entry, from the "Data Entry Menu" select the Section 5 button and click the OK button.

	A	GP	GQ	
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	
4				
5		14	15	
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	
7	TAXING DISTRICTS			
8	Calumet Township	63,998.74	0.00	
9	Calumet Township Gary Sanitary	75,513.70	0.00	
10	Gary Corp Calumet Twp Lake Rid	55,636.48	0.00	
11	Gary Corp Calumet Twp Gary Sc	1,074.46	0.00	
12	Lake Station Corp Calumet Twp	53,890.74	0.00	
13	Griffith Corp Calumet Twp	35,945.98	0.00	
14	Cedar Creek Township	6,447.01	0.00	
15	Lowell Corp Cedar Creek Twp	84,636.55	0.00	
16	Eagle Creek Township	7,315.57	0.00	
17	Harvey Township	0.00	0.00	

LOIT Res PTRC Rates

If applicable, the next data item that needs to be entered is the LOIT Residential Property Tax Replacement Credit Rates. From the “Section 5 Data” menu select the LOIT Res PTRC Rates button and click the OK button.

The screenshot shows a software window titled "SECTION 5 DATA". It contains a grid of radio button options. The "LOIT Res PTRC Rates" option is selected. Other options include "Grand Total Current Taxes", "Statement Processing", "Late Assessment Penalties", "Delinquent Tax & Penalties", "Homestead Property Circuit Breaker Credit Amounts", "Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts", "Other Real & Personal Property Circuit Breaker Credit Amounts", "Over 65 Circuit Breaker Credit Amounts", "LOIT PTRC Rates", "LOIT PTRC Amounts", "COIT HSC Amounts", "CEDIT HSC Rates", "CEDIT HSC Amounts", "CEDIT Res PTRC Rates", "CEDIT Res PTRC Amounts", "LOIT HSC Rates", "LOIT HSC Amounts", "Other Tax Credit Rates", "Other Tax Credit Amounts", and "Main Menu". An "OK" button is located in the top right corner.

After clicking the OK button you will be taken to the cell where the LOIT Res PTRC Rates are to be entered.

A		GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	0.392400	0.000000
207	Calumet Township Gary Sanitary	0.392400	0.000000
208	Gary Corp Calumet Twp Lake Rid	0.392400	0.000000
209	Gary Corp Calumet Twp Gary Sci	0.392400	0.000000
210	Lake Station Corp Calumet Twp	0.392400	0.000000
211	Griffith Corp Calumet Twp	0.392400	0.000000
212	Cedar Creek Township	0.392400	0.000000
213	Lowell Corp Cedar Creek Twp	0.392400	0.000000
214	Eagle Creek Township	0.392400	0.000000

If you have a TIF District(s) where the taxpayers receive LOIT Residential Property Tax Credit, the LOIT Residential Property Tax Credit rate must also be entered on the TIF District Line. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF LOIT Residential PTRC Rates.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
206	Calumet Township	0.392400	35.415800
207	Calumet Township Gary Sanitary	0.392400	35.415800
208	Gary Corp Calumet Twp Lake Rid	0.392400	35.415800
209	Gary Corp Calumet Twp Gary Sc	0.392400	35.415800
210	Lake Station Corp Calumet Twp	0.392400	35.415800
211	Griffith Corp Calumet Twp	0.392400	35.415800
212	Cedar Creek Township	0.392400	35.415800
213	Lowell Corp Cedar Creek Twp	0.392400	35.415800
214	Eagle Creek Township	0.392400	35.415800
215	FREE	0.000000	0.000000

LOIT Res PTRC Amounts

If applicable, the next data item that needs to be entered is the LOIT Residential PTRC amount. From the “Section 5 Data” menu select the LOIT Res PTRC Amounts button and click the OK button.

	A	GP	GQ	GR
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING D			
8	Calumet Townsh			
9	Calumet Townsh			
10	Gary Corp Calu			
11	Gary Corp Calu			
12	Lake Station Co			
13	Griffith Corp Cal			
14	Cedar Creek Township	0.447.01	0.00	0.00
15		0.000.00	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CEDIT HSC Rates
☐ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☐ CEDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☒ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts
☐ Main Menu

After clicking the OK button you will be taken to the cell where the LOIT Res PTRC Amounts are to be entered. LOIT Res PTRC is entered in Column 15 of Section 5.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
8	Calumet Township	0.00	0.00
9	Calumet Township Gary Sanitary	0.00	0.00
10	Gary Corp Calumet Twp Lake Rid	0.00	0.00
11	Gary Corp Calumet Twp Gary Sc	0.00	0.00
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	0.00	0.00
14	Cedar Creek Township	0.00	0.00
15	Lowell Corp Cedar Creek Twp	0.00	0.00
16	Eagle Creek Township	0.00	0.00
17	Hannover Township	0.00	0.00

If you have a TIF District(s) where the taxpayers receive LOIT Residential Property Tax Credit on increment taxes, the LOIT Residential PTRC amount must be separated between the Taxing District line and the TIF District line. The LOIT Residential PTRC amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF LOIT Residential PTRC amount.

Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF LOIT Residential PTRC Amounts.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
8	Calumet Township	13,701.78	0.00
9	Calumet Township Gary Sanitary	7,959.30	0.00
10	Gary Corp Calumet Twp Lake Rid	71,564.54	0.00
11	Gary Corp Calumet Twp Gary Sc	87,151.48	0.00
12	Lake Station Corp Calumet Twp	110,742.76	0.00
13	Griffith Corp Calumet Twp	48,308.62	0.00
14	Cedar Creek Township	46,888.86	0.00
15	Lowell Corp Cedar Creek Twp	67,252.84	0.00
16	Eagle Creek Township	22,500.62	0.00
17	Hannover Township	0.00	0.00

Other Property Tax Credit Rates

If applicable, the next data item that needs to be entered is the Other Tax Credit Rates. From the “Section 5 Data” menu select the Other Tax Credit Rates button and click the OK button.

The screenshot shows a dialog box titled "SECTION 5 DATA" with a close button (X) in the top right corner. Inside the dialog, there are several radio button options arranged in a grid. The option "Other Tax Credit Rates" is selected. Other options include "Grand Total Current Taxes", "Statement Processing", "Late Assessment Penalties", "Delinquent Tax & Penalties", "Homestead Property Circuit Breaker Credit Amounts", "Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts", "Other Real & Personal Property Circuit Breaker Credit Amounts", "Over 65 Circuit Breaker Credit Amounts", "LOIT PTRC Rates", "LOIT PTRC Amounts", "COIT HSC Amounts", "CEDIT HSC Rates", "CEDIT HSC Amounts", "CEDIT Res PTRC Rates", "CEDIT Res PTRC Amounts", "LOIT Res PTRC Rates", "LOIT Res PTRC Amounts", "LOIT HSC Rates", "LOIT HSC Amounts", and "Other Tax Credit Amounts". An "OK" button is located in the top right of the dialog, and a "Main Menu" button is at the bottom right. The background shows a spreadsheet with columns A, GQ, and GR. Column A contains row numbers 1 through 13 and labels like "ANY COUNTY", "TAXING DISTRICT", and various township names. Column GQ contains the value "0.00". Column GR contains the value "48,309.62".

After clicking the OK button you will be taken to the cell where the Other Tax Credit Rates are to be entered.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
206	Calumet Township	35.415800	0.000000
207	Calumet Township Gary Sanitary	35.415800	0.000000
208	Gary Corp Calumet Twp Lake Rid	35.415800	0.000000
209	Gary Corp Calumet Twp Gary Sc	35.415800	0.000000
210	Lake Station Corp Calumet Twp	35.415800	0.000000
211	Griffith Corp Calumet Twp	35.415800	0.000000
212	Cedar Creek Township	35.415800	0.000000
213	Lowell Corp Cedar Creek Twp	35.415800	0.000000
214	Eagle Creek Township	35.415800	0.000000

If you have a TIF District(s) where the taxpayers receive Other Property Tax Credit, the Other Property Tax Credit rate must also be entered on the TIF District Line. Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of TIF Other Property Tax Rates.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
206	Calumet Township	35.415800	1.442864
207	Calumet Township Gary Sanitary	35.415800	1.245764
208	Gary Corp Calumet Twp Lake Rid	35.415800	3.894280
209	Gary Corp Calumet Twp Gary Sc	35.415800	0.016819
210	Lake Station Corp Calumet Twp	35.415800	0.000000
211	Griffith Corp Calumet Twp	35.415800	0.006976
212	Cedar Creek Township	35.415800	0.167676
213	Lowell Corp Cedar Creek Twp	35.415800	0.004327
214	Eagle Creek Township	35.415800	0.281957
215	EDF	0.000000	0.000000

Other Property Tax Credit Amounts

If applicable, the next data item that needs to be entered is the Other Property Tax Credit amounts. From the "Section 5 Data" menu select the Other Property Tax Credit Amounts button and click the OK button.

	A	GQ	GR	GS
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary			
10	Gary Corp Calumet Twp			
11	Gary Corp Calumet Twp			
12	Lake Station Corp Calum			
13	Griffith Corp Calumet Tw			
14	Cedar Creek Township	40,666.60	0.00	0,391,613.99

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ CEDIT HSC Rates
☐ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☐ CEDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☒ Other Tax Credit Amounts

After clicking the OK button you will be taken to the cell where the Other Tax Credit Amounts are to be entered. Other Tax Credits are entered in Column 16 of Section 5.

	A	GR	GS
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		16	17
6		LESS OTHER PROPERTY TAX CREDITS	NET CURRENT TAXES
7	TAXING DISTRICTS		
8	Calumet Township	0.00	5,765,123.26
9	Calumet Township Gary Sanitary	0.00	301,689.98
10	Gary Corp Calumet Twp Lake Rid	0.00	1,566,813.97
11	Gary Corp Calumet Twp Gary Sc	0.00	59,909,988.74
12	Lake Station Corp Calumet Twp	0.00	132,976.72
13	Griffith Corp Calumet Twp	0.00	17,042,790.19
14	Cedar Creek Township	0.00	6,401,202.80
15	Lowell Corp Cedar Creek Twp	0.00	6,535,012.36
16	Eagle Creek Township	0.00	2,905,547.79
17	FRFF	0.00	0.00

If you have a TIF District(s) where the taxpayers receive Other Property Tax Credit on increment taxes, the Other Property Tax Credit amount must be separated between the Taxing District line and the TIF District line. The Other Property Tax Credit amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF Other Property Tax Credit amount.

Please refer to Part II (pg. 48) of this manual “TIF DATA ENTRY” for data entry of Other Property Tax Credit Amounts.

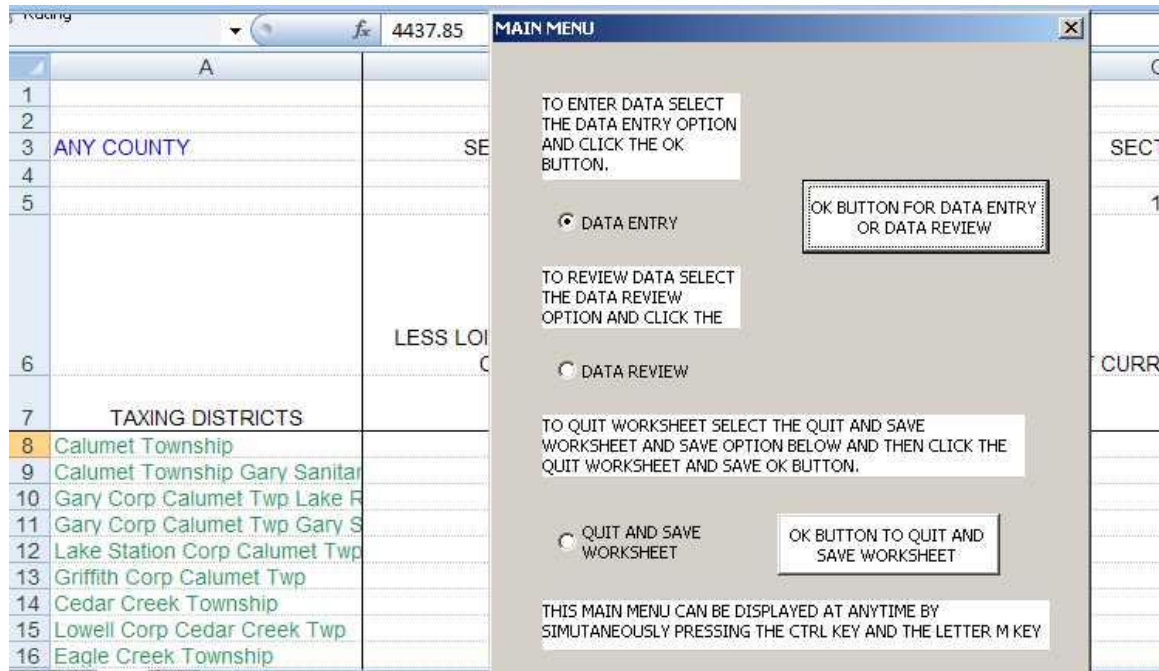
	A	GR	GS
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		16	17
6		LESS OTHER PROPERTY TAX CREDITS	NET CURRENT TAXES
7	TAXING DISTRICTS		
8	Calumet Township	38,311.45	5,662,052.27
9	Calumet Township Gary Sanitary	2,483.64	223,405.80
10	Gary Corp Calumet Twp Lake Rid	766,317.37	739,997.70
11	Gary Corp Calumet Twp Gary Sc	8,153.00	59,894,632.80
12	Lake Station Corp Calumet Twp	33,805.70	97,171.14
13	Griffith Corp Calumet Twp	538.54	17,002,796.35
14	Cedar Creek Township	6,702.65	6,385,113.34
15	Lowell Corp Cedar Creek Twp	186.44	6,445,324.71
16	Eagle Creek Township	2,345.01	2,894,671.65
17	Harvey Township	0.00	0.00

This concludes data entry for Section 5. To return to the Main Menu simultaneously press the CTRL “E” key. Click on “Main Menu” and click “OK”.

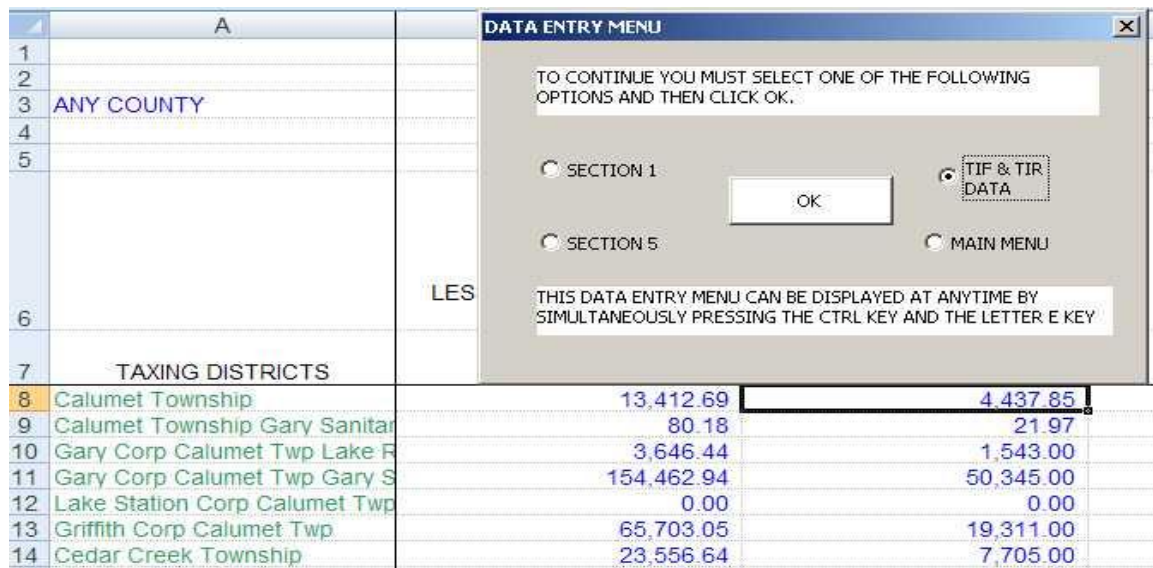
PART II
TIF
(Tax Increment
Financing)

TIF DATA ENTRY

To begin data entry, select the “Data Entry” button and click the “Ok Button for Data Entry or Data Review”.

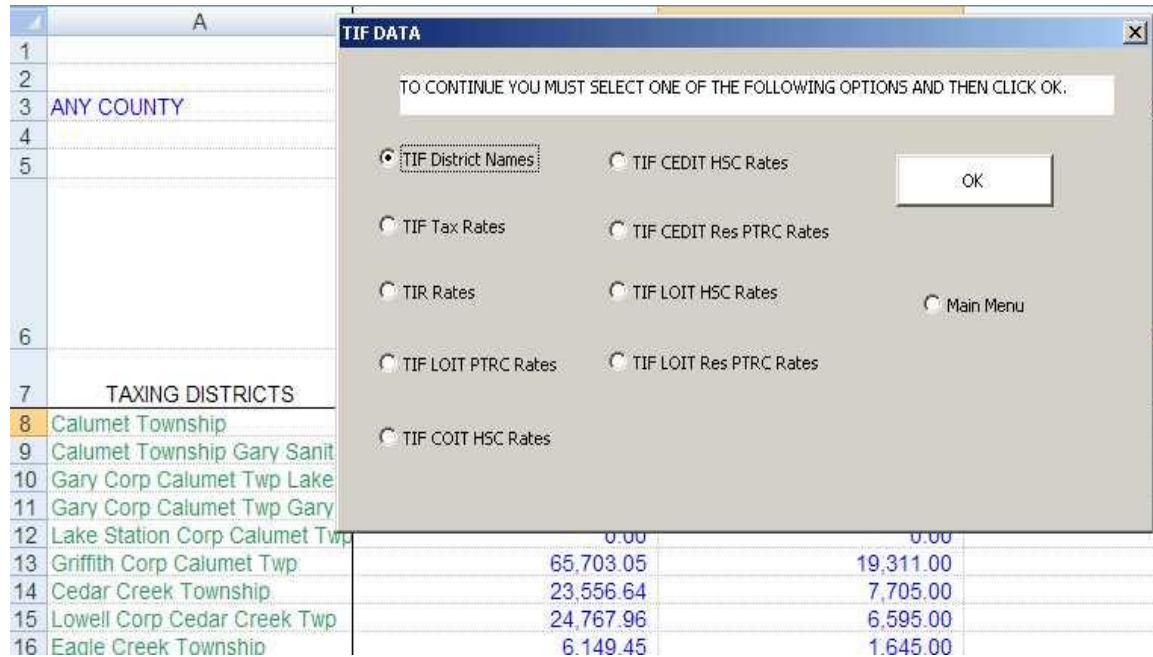


When OK has been selected the “Data Entry Menu” will display. From the Data Entry Menu you will need to select the TIF & TIR Data button and click the OK button.



TIF District Names

After you have selected the TIF & TIR DATA button and clicked the OK button, you will be taken to the ‘TIF DATA’ menu. The first TIF Data item that must be entered is the TIF District Name(s). From the “TIF DATA” menu select TIF District Names button and click the OK button.



After clicking the OK button you will be taken to the first cell of the TIF Districts.

	A	B	C
1			
2			
3	ANY COUNTY		SECTION 1A
4			
5			1
6			VALUE OF LANDS AND LOTS
7	TAXING DISTRICTS	DLGF TAXING DISTRICT CODES	
128	TIF DISTRICTS		
129	FREE		0
130	FREE		0
131	FREE		0
132	FREE		0
133	FREE		0
134	FREE		0

Type in the name of the first TIF District including the DLGF taxing district code, arrow down to the next cell and type in the name of the second TIF District including the DLGF taxing district code. Continue this process until all TIF District Names have been entered.

	A	B	C
1			
2			
3	ANY COUNTY		SECTION 1A
4			
5			1
6			
7	TAXING DISTRICTS	DLGF TAXING DISTRICT CODES	VALUE OF LANDS AND LOTS
128	TIF DISTRICTS		
129	Calumet -Gary 003		0
130	Gary-Calumet 004		0
131	Griffith 006		0
132	Lowell-Cedar Creek 008		0
133	Cedar Lake-Han 014		0
134	FREE		0

After the TIF District Names have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

TIF Tax Rates

From the “Data Entry Menu” click the TIF & TIR DATA button and click the OK button. You will be taken to the “TIF DATA” entry menu.

A	B	C	D
1			
2			
3	ANY COUNTY		
4			
5			
6			
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003		0
130	Gary-Calumet 004		0
131	Griffith 006		0
132	Lowell-Cedar Creek 008		0
133	Cedar Lake-Han 014		0
134	FREE		0

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CEDIT HSC Rates

☒ TIF Tax Rates

☐ TIF CEDIT Res PTRC Rates

☐ TIR Rates

☐ TIF LOIT HSC Rates

☐ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF Other Tax Credit Rates

☐ Main Menu

OK

From the “TIF DATA” menu select the TIF Tax Rates button, and click the OK button. After you have clicked the OK button, you will be taken to the cell where the TIF District rates are to be entered.

The TIF Tax Rates are the same as the tax rate of the taxing district in which the TIF district is located, except if there is a TIR rate in the TIF District. If your county has TIR (Tax Increment Replacement Levies), you first need to subtract the TIR Tax Rate from the TIF Tax Rate prior to doing the data entry. Also, if your county has referendum rates, annexations, and fire districts that affect the TIF rates, you will subtract those rates from the TIF Tax Rate prior to doing the data entry. The referendum rates, annexations, and fire district rates will need to be entered in the appropriate column, but on the TIF line.

After the TIR Tax Rate, and other rates mentioned above, as applicable, have been subtracted, enter the net tax rate amount in the TIF District.

	A	GA	GB
1			
2			
3	ANY COUNTY	SECTION 4- TIF	SECTION 4
4			
5		25	26
6		TIF	TOTAL CITY & TOWN, SPECIAL DISTRICT & TIF
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.0000	0.0000
328	Gary-Calumet 004	0.0000	0.0000
329	Griffith 006	0.0000	0.0000
330	Lowell-Cedar Creek 008	0.0000	0.0000
331	Cedar Lake-Han 014	0.0000	0.0000
332	FFFF	0.0000	0.0000

After the rates have been entered for all TIF Districts, simultaneously press the CTRL and “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” click the TIF & TIR DATA button and click the OK button. You will be taken to the “TIF DATA” entry menu.

	A	GA	GB
1			
2			
3	ANY COUNTY	SECTION 4- TIF	SECTION 4
4			
5		25	26
6		TIF	TOTAL CITY & TOWN, SPECIAL DISTRICT & TIF
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	6.8571	6.8571
328	Gary-Calumet 004	6.0728	6.0728
329	Griffith 006	3.8877	3.8877
330	Lowell-Cedar Creek 008	2.9208	2.9208
331	Cedar Lake-Han 014	2.8176	2.8176
332	FFFF	0.0000	0.0000

TIR (TIF Increment Replacement) Rates

If applicable, the next TIF Data item that needs to be entered is the TIR Rates. From the “TIF & TIR DATA” menu select the TIR Rates button and click the OK button. If the TIR Rate is not applicable, proceed to TIF LOIT PTRC Rate instructions.

	A	GA	GB	GC
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
323	FREE			
324	FREE			
325	SUBTOTAL			
326	TIF DISTRICTS			
327	Calumet -Gary	003		
328	Gary-Calumet	004		
329	Griffith	006		
330	Lowell-Cedar Creek	008		
331	Cedar Lake-Han	014		

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CEDIT HSC Rates

☐ TIF Tax Rates

☐ TIF CEDIT Res PTRC Rates

☒ **TIR Rates**

☐ TIF LOIT HSC Rates

☐ Main Menu

☐ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF Other Tax Credit Rates

After you have clicked the OK button, you will be taken to Section 4, Special District, Column 19. You will need to verify this is the column for TIR Tax Rates. If the column header does not designate the column as TIR, use the arrow key to scroll to the column in Section 4, Special District titled TIR.

	A	ER	ES
1			
2			
3	ANY COUNTY	SECT 4- SPEC DIST	SECT 4- SPEC DIST
4			
5		19	20
6		TIR	
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.0000	0.0000
328	Gary-Calumet 004	0.0000	0.0000
329	Griffith 006	0.0000	0.0000
330	Lowell-Cedar Creek 008	0.0000	0.0000
331	Cedar Lake-Han 014	0.0000	0.0000

Enter the TIR Rates for those TIF District(s) that have Tax Increment Replacement Levy.

	A	ER	ES
1			
2			
3	ANY COUNTY	SECT 4- SPEC DIST	SECT 4- SPEC DIST
4			
5		19	20
6		TIR	
7	TAXING DISTRICTS		
320	FREE	0.0000	0.0000
321	FREE	0.0000	0.0000
322	FREE	0.0000	0.0000
323	FREE	0.0000	0.0000
324	FREE	0.0000	0.0000
325	SUBTOTAL		
326	TIF DISTRICTS		
327	Calumet -Gary 003	25.0000	0.0000
328	Gary-Calumet 004	25.0000	0.0000
329	Griffith 006	0.0000	0.0000
330	Lowell-Cedar Creek 008	0.0000	0.0000
331	Cedar Lake-Han 014	0.0000	0.0000
332	FREE	0.0000	0.0000

After the TIR Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” select the TIF & TIR Data button and click the OK button.

If you have relevant referendum rates, annexations, or fire districts within your TIF areas, those rates will need to be entered as well. Those rates are entered on the applicable TIF line in the applicable fund column. For assistance, please contact the AOS’s settlement department.

TIF LOIT PTRC Rates

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Property Tax Replacement Credit rates. On the “TIF DATA” entry menu make sure the TIF LOIT PTRC Rates button is selected. After the TIF LOIT PTRC Rates has been selected, click the OK button.

	A	ER	ES	ET
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
326	TIF DISTRICTS			
327	Calumet -Gary 003			
328	Gary-Calumet 004			
329	Griffith 006			
330	Lowell-Cedar Creek 008			
331	Cedar Lake-Han 014			
332	FREE			
333	FRFF	0.0000	0.0000	

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CREDIT HSC Rates

☐ TIF Tax Rates

☐ TIF CREDIT Res PTRC Rates

☐ TIR Rates

☐ TIF LOIT HSC Rates

☒ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF Other Tax Credit Rates

☐ Main Menu

After you have clicked the OK button you will be taken to the cell where TIF LOIT PTRC Rates are entered.

	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
325	SUBTOTAL		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000

Enter the TIF LOIT PTRC rates for all TIF Districts where the taxpayers receive property tax replacement credit. If taxpayers in the TIF District pay 100% of the tax rate (meaning they don't receive the LOIT property tax replacement credit) LOIT PTRC rates will not be entered for those TIF Districts. The TIF LOIT PTRC Rates will be entered in Column 10 for TIF LOIT PTRC. The TIF LOIT PTRC rates are equal to the LOIT PTRC rates for the taxing district in which the TIF district is located.

	A	GK	GL
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		9	10
6		CURRENT PROPERTY TAXES CHARGED	LESS LOIT PROPERTY TAX REPLACEMENT CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003		12.380600
328	Gary-Calumet 004		12.380600
329	Griffith 006		12.380600
330	Lowell-Cedar Creek 008		12.380600
331	Cedar Lake-Han 014		12.380600

After all the TIF LOIT PTRC rates have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu". From the "Data Entry Menu" click the TIF & TIR DATA button and click the OK button. You will be taken to the "TIF DATA" entry menu.

TIF COIT HSC Rates

If applicable, the next "TIF DATA" item that needs to be entered is the TIF COIT Homestead Credit Rate. Make sure the TIF COIT HSC Rate button is selected click the OK button.

A	GL	GM
1		
2		
3	ANY COUNTY	
4		
5		
6		
7	TAXING DISTRICTS	
325	SUBTOTAL	
326	TIF DISTRICTS	
327	Calumet -Gary	
328	Gary-Calumet	
329	Griffith	
330	Lowell-Cedar Creek	
331	Cedar Lake-Han	
332	EDGE	

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CREDIT HSC Rates

☐ TIF Tax Rates

☐ TIF CREDIT Res PTRC Rates

☐ TIR Rates

☐ TIF LOIT HSC Rates

☐ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☒ TIF COIT HSC Rates

☐ TIF Other Tax Credit Rates

After the OK button has been clicked, you will be taken to the cell where TIF COIT HSC rates are entered.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000
332	EEEE	0.000000	0.000000

Enter TIF COIT HSC Rates for those TIF Districts that have taxpayers that receive COIT homestead credit. The TIF COIT HSC rates are equal to the COIT HSC rates for the taxing district in which the TIF is located.

	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	12.380600	3.508600
328	Gary-Calumet 004	12.380600	3.508600
329	Griffith 006	12.380600	3.508600
330	Lowell-Cedar Creek 008	12.380600	3.508600
331	Cedar Lake-Han 014	12.380600	3.508600
332	EEEE	0.000000	0.000000

After all TIF COIT HSC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

TIF CREDIT HSC Rates

If applicable, the next “TIF DATA” item that needs to be entered is the TIF CREDIT Homestead Credit Rates. On the “TIF DATA” entry menu make sure the TIF CREDIT HSC Rates button is selected. After the TIF CREDIT HSC Rates button has been selected, click the OK button. The TIF CREDIT HSC rates are equal to the CREDIT HSC rates for the taxing district in which the TIF district is located.

	A	GM	GN
1			
2			
3	ANY COUNTY		
4			
5			
6			
7	TAXING DISTRICTS		
325	SUBTOTAL		
326	TIF DISTRICTS		
327	Calumet -Gary		
328	Gary-Calumet		
329	Griffith		
330	Lowell-Cedar Creek		
331	Cedar Lake-Han	014	1.000000 0.000000
332	St. John-Hanover	015	1.000000 0.000000

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF Tax Rates

☐ TIR Rates

☐ TIF LOIT PTRC Rates

☐ TIF COIT HSC Rates

☒ **TIF CREDIT HSC Rates**

☐ TIF CREDIT Res PTRC Rates

☐ TIF LOIT HSC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF Other Tax Credit Rates

☐ Main Menu

After the OK button has been clicked, you will be taken to the cell where TIF CREDIT HSC rates are entered.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000

Enter TIF CREDIT HSC Rates for those TIF Districts that have taxpayers that receive CREDIT homestead credit.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	3.508600	19.185900
328	Gary-Calumet 004	3.508600	22.450200
329	Griffith 006	3.508600	3.663400
330	Lowell-Cedar Creek 008	3.508600	61.075600
331	Cedar Lake-Han 014	3.508600	0.000000
332	FREE	0.000000	0.000000

After all TIF CEDIT HSC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”. From the “Data Entry Menu” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

TIF CEDIT Res PTRC Rates

If applicable, the next “TIF DATA” item that needs to be entered is the TIF CEDIT residential Property Tax Replacement Credit Rates. Note: these are not the same as the CEDIT HSC rates. On the “TIF DATA” entry menu make sure the TIF CEDIT Res PTRC Rates button is selected. After the TIF CEDIT Res PTRC Rates button has been selected, click the OK button. The TIF CEDIT Res PTRC rates are equal to the CEDIT Res PTRC rates for the taxing district in which the TIF district is located.

	A	GN	GO
1			
2			
3	ANY COUNTY		
4			
5			
6			
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary		
328	Gary-Calumet		
329	Griffith		
330	Lowell-Cedar Creek		
331	Cedar Lake-Han		
332	FREE		
333	FREE	0.000000	0.000000

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CEDIT HSC Rates

☐ TIF Tax Rates

☒ TIF CEDIT Res PTRC Rates

☐ TIR Rates

☐ TIF LOIT HSC Rates

☐ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF Other Tax Credit Rates

☐ Main Menu

After the OK button has been clicked, you will be taken to the cell where TIF CEDIT Residential Property Tax Credit rates are entered. Enter TIF CEDIT Residential Property Tax Credit Rates for those TIF Districts that have taxpayers that receive CEDIT Residential Property Tax Credit.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000
332	FREE	0.000000	0.000000

After all the TIF CEDIT Res PTRC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
325	SUBTOTAL		
326	TIF DISTRICTS		
327	Calumet -Gary 003	19.185900	0.249000
328	Gary-Calumet 004	22.450200	0.249000
329	Griffith 006	3.663400	0.249000
330	Lowell-Cedar Creek 008	61.075600	0.249000
331	Cedar Lake-Han 014	0.000000	0.249000
332	FREE	0.000000	0.000000

From the “Data Entry Menu” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

TIF LOIT HSC Rates

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Homestead Credit Rates. On the “TIF DATA” entry menu make sure the TIF LOIT HSC Rates button is selected. After the TIF LOIT HSC button has been selected, click the OK button. The TIF LOIT HSC rates are equal to the LOIT HSC rates for the taxing district in which the TIF district is located.

	A	GO	GP	GQ
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
326	TIF DISTRICTS			
327	Calumet -Gary 003			
328	Gary-Calumet 004			
329	Griffith 006			
330	Lowell-Cedar Creek 008			
331	Cedar Lake-Han 014			
332	FREE			

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF Tax Rates

☐ TIR Rates

☐ TIF LOIT PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF CREDIT HSC Rates

☐ TIF CREDIT Res PTRC Rates

☒ TIF LOIT HSC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF Other Tax Credit Rates

OK

Main Menu

After the OK button has been clicked, you will be taken to the cell where TIF LOIT Homestead Credit rates are entered. Enter TIF LOIT Homestead Credit Rates for those TIF Districts that have taxpayers that receive LOIT Homestead Credit.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000
332	FREE	0.000000	0.000000

After all the TIF LOIT HSC Rates have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.249000	0.392400
328	Gary-Calumet 004	0.249000	0.392400
329	Griffith 006	0.249000	0.392400
330	Lowell-Cedar Creek 008	0.249000	0.392400
331	Cedar Lake-Han 014	0.249000	0.392400

From the “Data Entry Menu” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF DATA” entry menu.

TIF LOIT Res PTRC Rates

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Residential Property Tax Replacement Credit Rates. Note: these are not the same as the CREDIT Residential PTRC rates. On the “TIF Data” entry menu make sure the TIF LOIT Res PTRC Rates button is selected. After the TIF LOIT Res PTRC Rates button has been selected, click the OK button. The TIF LOIT Res PTRC rates are equal to the LOIT Res PTRC rates for the taxing district in which the TIF district is located.

	A	GP	GQ	GR
1				
2				
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION
4				
5				
6				
7	TAXING DISTRICTS			
326	TIF DISTRICTS			
327	Calumet -Gary 003			
328	Gary-Calumet 004			
329	Griffith 006			
330	Lowell-Cedar Creek 008			
331	Cedar Lake-Han 014			
332	FREE			
333	FREE			
334	FREE			

TIF DATA [X]

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF Tax Rates

☐ TIF TIR Rates

☐ TIF LOIT PTRC Rates

☐ TIF COIT HSC Rates

☐ TIF CREDIT HSC Rates

☐ TIF CREDIT Res PTRC Rates

☐ TIF LOIT HSC Rates

☒ TIF LOIT Res PTRC Rates

☐ TIF Other Tax Credit Rates

After the OK button has been clicked, you will be taken to the cell where TIF LOIT Residential Property Tax Replacement Credit rates are entered.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.000000	0.000000
328	Gary-Calumet 004	0.000000	0.000000
329	Griffith 006	0.000000	0.000000
330	Lowell-Cedar Creek 008	0.000000	0.000000
331	Cedar Lake-Han 014	0.000000	0.000000
332	DEFC	0.000000	0.000000

Enter TIF LOIT Res PTRC Rates for those TIF Districts that have taxpayers that receive LOIT Res PTRC.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	0.392400	35.415800
328	Gary-Calumet 004	0.392400	35.415800
329	Griffith 006	0.392400	35.415800
330	Lowell-Cedar Creek 008	0.392400	35.415800
331	Cedar Lake-Han 014	0.392400	35.415800
332	DEFC	0.000000	0.000000

From the “Data Entry Menu” make sure the TIF & TIR DATA button is selected and click the OK button. This will take you to the “TIF Data” entry menu.

TIF Other Property Tax Credit Rates

If applicable, the next “TIF Data” item that needs to be entered is the TIF Other Tax Credit Rates. On the “TIF Data” entry menu make sure the TIF Other Tax Credit Rates button is selected. After the TIF Other Tax Credit Rates button has been selected, click the OK button. The TIF Other Tax Credit rates are equal to the Other Tax Credit rates for the taxing district in which the TIF district is located.

A	GQ	GR	GS
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5			
6			
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003		
328	Gary-Calumet 004		
329	Griffith 006		
330	Lowell-Cedar Creek 008		
331	Cedar Lake-Han 014		
332	FREE		
333	FREE		
334	FREE		
335	FREE		

TIF DATA

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ TIF District Names

☐ TIF CREDIT HSC Rates

☐ TIF Tax Rates

☐ TIF CREDIT Res PTRC Rates

☐ TIR Rates

☐ TIF LOIT HSC Rates

☐ TIF LOIT PTRC Rates

☐ TIF LOIT Res PTRC Rates

☐ TIF COIT HSC Rates

☒ TIF Other Tax Credit Rates

☐ Main Menu

After the OK button has been clicked, you will be taken to the cell where TIF Other Tax Credit rates are entered.

A	GR	GS
1		
2		
3	SECTION 5	SECTION 5
4		
5	16	17
6	LESS OTHER PROPERTY TAX CREDITS	NET CURRENT TAXES
7	TAXING DISTRICTS	
326	TIF DISTRICTS	
327	Calumet -Gary 003	0.000000
328	Gary-Calumet 004	0.000000
329	Griffith 006	0.000000
330	Lowell-Cedar Creek 008	0.000000
331	Cedar Lake-Han 014	0.000000
332	FREE	0.000000
333	FREE	0.000000
334	FREE	0.000000
335	FREE	0.000000

Enter TIF Other Tax Credit Rates for those TIF Districts that have taxpayers that receive Other Tax Credits.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
326	TIF DISTRICTS		
327	Calumet -Gary 003	35.415800	1.442864
328	Gary-Calumet 004	35.415800	1.245764
329	Griffith 006	35.415800	3.894280
330	Lowell-Cedar Creek 008	35.415800	0.016819
331	Cedar Lake-Han 014	35.415800	0.000000
332	FRFF	0.000000	0.000000

After all the TIF & TIR data has been entered, you have completed the primary setup for the TIF Data. Next, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

TIF Section 1 Data Entry

After you have completed the primary setup for the TIF District(s), you are ready to enter the TIF data in Sections 1A, 1B and 5.

TIF amount(s) entered on the taxing district line(s) of the taxing district(s) where the TIF District(s) is located are to be entered as positive amounts(s).

TIF amount(s) on TIF District line(s) are to be entered as a negative amount(s).

The Grand Total of the TIF Column should equal zero.

The following screens are examples of the TIF entries in Real Estate. Note that the TIF entries in the Personal Property Columns will look the same as real estate entries. Real Estate TIF entries are in Section 1 Column 17. Business Personal Property TIF entries are in Section 1B Column 28.

	A	S	T
1			
2			
3	ANY COUNTY	SECTION 1A	SECTION 1A
4			
5		17	18
6		TIF	NET VALUE OF REAL ESTATE
7	TAXING DISTRICTS		
8	Calumet Township	0	117,969,441
9	Calumet Township Gary Sanitary	0	9,865,530
10	Gary Corp Calumet Twp Lake Rid	31,185,896	66,341,229
11	Gary Corp Calumet Twp Gary Sc	341,241,803	1,318,113,493
12	Lake Station Corp Calumet Twp	0	2,216,200
13	Griffith Corp Calumet Twp	11,522,086	418,246,736
14	Cedar Creek Township	0	291,012,165
15	Lowell Corp Cedar Creek Twp	22	231,319,416

TIF Entry on TIF District Line – Real Estate

	A	S	T
1			
2			
3	ANY COUNTY	SECTION 1A	SECTION 1A
4			
5		17	18
6		TIF	NET VALUE OF REAL ESTATE
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	(31,185,896)	31,185,896
130	Gary-Calumet 004	(341,241,803)	341,241,803
131	Griffith 006	(11,522,086)	11,522,086
132	Lowell-Cedar Creek 008	(22)	22
133	Cedar Lake-Han 014	0	0

TIF Column – Grand Total

	A	S	T	
1				
2				
3	ANY COUNTY	SECTION 1A	SECTION 1A	
4				
5		17	18	
6		TIF	NET VALUE OF REAL ESTATE	S
7	TAXING DISTRICTS			
188	FREE	0	0	
189	FREE	0	0	
190	FREE	0	0	
191	FREE	0	0	
192	FREE	0	0	
193	FREE	0	0	
194	TOTAL TIF DISTRICTS	(\$383,949,807)	\$383,949,807	
195				
196	GRAND TOTAL	\$0	\$2,967,949,476	
197				

When Section 1 data entry is completed, simultaneously, press the CTRL“E” keys to return to the “Data Entry Menu”.

ENTERING SECTION 5 DATA

NOTE: For this section please check with your software vendor to verify if the software report does or does not separate the amounts to enter for TIF from the taxing district. If the software does not separate the amounts, you will need to reduce the amount for the taxing district by the TIF amount.

Select the SECTION 5 button on the “Data Entry Menu” and click the OK button.

TIF Grand Total Current Taxes

From the “Section 5 Data” Menu select the Grand Total Current Taxes button and click the OK button.

You will need to scroll down to the TIF District(s) line and enter the TIF Grand Total Current Taxes amount as a positive amount.

HA129		0	
A	HA	HE	HC
1			
2			
3	ANY COUNTY	INPUT AREA	REVIEW AREA
4			
5		SEC 5 COL 6	SEC 5 COL 6
6		GRAND TOTAL CURRENT TAXES	CALCULATED CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	2,216,412.81
130	Gary-Calumet 004	0.00	21,576,036.72
131	Griffith 006	0.00	447,944.14
132	Lowell-Cedar Creek 008	0.00	0.64
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	HA	HE	HC
1				
2				
3	ANY COUNTY	INPUT AREA		REVIEW AREA
4				
5		SEC 5 COL 6		SEC 5 COL 6
				CALCULATED CURRENT PROPERTY TAXES CHARGED
6		GRAND TOTAL CURRENT TAXES		
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary 003	2,216,412.81		2,216,412.81
130	Gary-Calumet 004	21,576,036.71		21,576,036.72
131	Griffith 006	447,944.14		447,944.14
132	Lowell-Cedar Creek 008	0.65		0.64
133	Cedar Lake-Han 014	0.00		0.00
134	FREE	0.00		0.00

To continue to enter Section 5 Data, select the SECTION 5 button and click the OK button.

TIF Statement Processing Fee

The next data item to be entered into Section 5 if applicable is the TIF Statement Processing Fee. Select the Statement Processing button and click the OK button.

	A	HA	HE	HC	HD
1					
2					
3	ANY COUNTY	INPUT AREA		REVIEW AREA	REVIEW AREA
4					
5					
6					
7	TAXING DISTRICTS				
128	TIF DISTRICTS				
129	Calumet -Gary				
130	Gary-Calumet				
131	Griffith				
132	Lowell-Cedar Creek				
133	Cedar Lake-Han				
134	FREE				
135	FREE				
136	FREE				
137	FREE				

SECTION 5 DATA

☐ Grand Total Current Taxes

☐ Other Real & Personal Property Circuit Breaker Credit Amounts

☐ CEDIT HSC Rates

☒ Statement Processing

☐ Over 65 Circuit Breaker Credit Amounts

☐ CEDIT HSC Amounts

☐ Late Assessment Penalties

☐ CREDIT Res PTRC Rates

☐ LOIT Res PTRC Rates

☐ Delinquent Tax & Penalties

☐ LOIT PTRC Rates

☐ CREDIT Res PTRC Amounts

☐ LOIT Res PTRC Amounts

☐ Homestead Property Circuit Breaker Credit Amounts

☐ LOIT PTRC Amounts

☐ LOIT HSC Rates

☐ Other Tax Credit Rates

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ COIT HSC Amounts

☐ LOIT HSC Amounts

☐ Other Tax Credit Amounts

☐ Main Menu

You will need to scroll down to the TIF District(s) line and enter the TIF Statement Processing Charges as a positive amount.

	A	GI	GJ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		7	8
6		LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF Statement Processing Charges have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GI	GJ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		7	8
6		LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	2.00	0.00
130	Gary-Calumet 004	391.86	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	10.40	0.00
133	Cedar Lake-Han 014	2.18	0.00
134	FREE	0.00	0.00

To continue to enter Section 5 Data, select the SECTION 5 button and click the OK button.

TIF Late Assessment Penalties

The next data item to be entered into Section 5, if applicable, is the TIF Late Assessment Penalties. Select the Late Assessment button and click the OK button.

	A	GI	GJ	GK
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FRFF	0.00	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes
 ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Rates

☐ Statement Processing
 ☐ Over 65 Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Amounts

☒ Late Assessment Penalties
 ☐ CREDIT Res PTRC Rates
 ☐ LOIT Res PTRC Rates

☐ Delinquent Tax & Penalties
 ☐ LOIT PTRC Rates
 ☐ CREDIT Res PTRC Amounts
 ☐ LOIT Res PTRC Amounts

☐ Homestead Property Circuit Breaker Credit Amounts
 ☐ LOIT PTRC Amounts
 ☐ LOIT HSC Rates
 ☐ Other Tax Credit Rates

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
 ☐ COIT HSC Amounts
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Amounts

☐ Main Menu

OK

You will need to scroll down to the TIF District(s) line and enter the TIF Late Assessment Penalties as a positive amount.

	A	GJ	GK
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	2,216,410.81
130	Gary-Calumet 004	0.00	21,575,644.85
131	Griffith 006	0.00	447,944.14
132	Lowell-Cedar Creek 008	0.00	0.65
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF Late Assessment Penalties have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu".

	A	GJ	GK
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		8	9
6		LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	2,216,410.81
130	Gary-Calumet 004	175.00	21,575,469.85
131	Griffith 006	0.00	447,944.14
132	Lowell-Cedar Creek 008	0.00	0.65
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

To continue to enter Section 5 Data, select the SECTION 5 button and click the OK button.

TIF Delinquent Tax and Penalties

The next data item to be entered into Section 5 if applicable is the TIF Delinquent Tax and Penalties. Select the Delinquent Tax and Penalties button and click the OK button.

	A	GJ	GK	GL
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☒ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CREDIT HSC Rates
☐ CREDIT HSC Amounts
☐ CREDIT Res PTRC Rates
☐ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

Delinquent Taxes and Penalties are entered in Columns 18, 19, 20 and 21 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Delinquent Tax and Penalties as a positive amount.

	A	GT	GU
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		18	19
6		DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF Delinquent Tax and Penalties have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GT	GU	GV	
1					
2					
3	ANY COUNTY	SECTION 5	SECTION 5	SECTION 5	SE
4					
5		18	19	20	
6		DELINQUENT TAX	TOTAL DELINQUENT PENALTIES AND INTEREST FROM PRIOR YEAR	PENALTY ADDED ON 2ND INSTALLMENT AT PRIOR YEAR FINAL TAX INSTALLMENT DUE DATE	10% PEN/ YEAR'S T/ YEAR INSTALLM
7	TAXING DISTRICTS				
128	TIF DISTRICTS				
129	Calumet -Gary 003	1,721,951.80	0.00	24,135.53	
130	Gary-Calumet 004	28,695,062.95	0.00	150,857.74	
131	Griffith 006	12,673.07	0.00	633.66	
132	Lowell-Cedar Creek 008	7,169.36	0.00	65.87	
133	Cedar Lake-Han 014	57,349.57	0.00	2,340.01	

To continue to enter Section 5 Data, select the SECTION 5 button and click the OK button.

TIF Homestead Property Circuit Breaker Amounts

The next data item to be entered into Section 5 if applicable is the TIF Homestead Property Circuit Breaker Amounts. Select the Homestead Property Circuit Breaker Amounts button and click the OK button.

	A	GT	GU	GV
1				
2				
3	ANY COUNTY	SECTION 5 DATA		
4		<input type="radio"/> Grand Total Current Taxes <input type="radio"/> Other Real & Personal Property Circuit Breaker Credit Amounts <input type="radio"/> CEDIT HSC Rates		
5		<input type="radio"/> Statement Processing <input type="radio"/> Over 65 Circuit Breaker Credit Amounts <input type="radio"/> CEDIT HSC Amounts		
6		<input type="radio"/> Late Assessment Penalties <input type="radio"/> CEDIT Res PTRC Rates <input type="radio"/> LOIT Res PTRC Rates		
7	TAXING DISTRICTS	<input type="radio"/> Delinquent Tax & Penalties <input type="radio"/> LOIT PTRC Rates <input type="radio"/> CEDIT Res PTRC Amounts <input type="radio"/> LOIT Res PTRC Amounts		
128	TIF DISTRICTS	<input checked="" type="radio"/> Homestead Property Circuit Breaker Credit Amounts <input type="radio"/> LOIT PTRC Amounts <input type="radio"/> LOIT HSC Rates <input type="radio"/> Other Tax Credit Rates		
129	Calumet -Gary	<input type="radio"/> Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts <input type="radio"/> COIT HSC Amounts <input type="radio"/> LOIT HSC Amounts <input type="radio"/> Other Tax Credit Amounts		
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

TIF Homestead Property Circuit Breaker amounts are entered in Column 2 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Homestead Property Circuit Breaker as positive amounts.

	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00
135	FREE	0.00	0.00
136	FREE	0.00	0.00

After the TIF Homestead Property Circuit Breaker Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "Data Entry Menu". To continue to enter Section 5 Data select the Section 5 button and click the OK button.

	A	GD	GE
1			
2			
3	ANY COUNTY	SECTION 5	
4			
5		2	3
6		HOMESTEAD PROPERTY CIRCUIT BREAKER CREDIT	NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	65,792.78	0.00
130	Gary-Calumet 004	261,522.61	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	163.35	0.00
134	FREE	0.00	0.00

TIF Non Homestead Residential and Agricultural Land Circuit Breaker Credit amounts

The next data item to be entered into Section 5, if applicable, is the TIF Non Homestead Residential and Agricultural Land Circuit Breaker Credit amounts. Select the Non Homestead Residential and Agricultural Land Circuit Breaker Credit amounts button and click the OK button.

	A	GD	GE	GF
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes

☐ Statement Processing

☐ Late Assessment Penalties

☐ Delinquent Tax & Penalties

☐ Homestead Property Circuit Breaker Credit Amounts

☒ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts

☐ Over 65 Circuit Breaker Credit Amounts

☐ LOIT PTRC Rates

☐ LOIT PTRC Amounts

☐ COIT HSC Amounts

☐ CREDIT HSC Rates

☐ CREDIT HSC Amounts

☐ CREDIT Res PTRC Rates

☐ CREDIT Res PTRC Amounts

☐ LOIT HSC Rates

☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates

☐ LOIT Res PTRC Amounts

☐ Other Tax Credit Rates

☐ Other Tax Credit Amounts

TIF Non Homestead Residential and Agricultural Land Circuit Breaker amounts are entered in Column 3 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Non Homestead Residential and Agricultural Land Circuit Breaker as positive amounts.

	A	GE	GF
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FFFF	0.00	0.00

After the TIF Non Homestead Residential and Agricultural Land Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GE	GF
1			
2			
3	ANY COUNTY		
4			
5		3	4
6		NON-HOMESTEAD RESIDENTIAL AND AGRICULTURAL LAND PROPERTY CIRCUIT BREAKER CREDIT	OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	532,238.19	0.00
130	Gary-Calumet 004	3,048,944.33	0.00
131	Griffith 006	36.22	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	725.66	0.00
134	FFFF	0.00	0.00

To continue to enter Section 5 Data select the Section 5 button and click the OK button.

TIF Other Real and Personal Property Circuit Breaker Credit amounts

The next data item to be entered into Section 5, if applicable, is the TIF Other Real and Personal Property Circuit Breaker Credit amounts. Select the Other Real and Personal Property Circuit Breaker Credit amounts button and click the OK button.

	A	GE	GF	GG
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creel			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FRFF			

SECTION 5 DATA

☐ Grand Total Current Taxes
 ☒ Other Real & Personal Property Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Rates

☐ Statement Processing
 ☐ Over 65 Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Amounts

☐ Late Assessment Penalties
 ☐ LOIT PTRC Rates
 ☐ CREDIT Res PTRC Rates
 ☐ LOIT Res PTRC Rates

☐ Delinquent Tax & Penalties
 ☐ LOIT PTRC Amounts
 ☐ CREDIT Res PTRC Amounts
 ☐ LOIT Res PTRC Amounts

☐ Homestead Property Circuit Breaker Credit Amounts
 ☐ LOIT HSC Rates
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Rates

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
 ☐ COIT HSC Amounts
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Amounts

☐ Main Menu

TIF Other Real and Personal Property Circuit Breaker amounts are entered in Column 4 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Other Real and Personal Property Circuit Breaker as positive amounts.

	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF Other Real and Personal Property Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GF	GG
1			
2			
3	ANY COUNTY		
4			
5		4	5
6		OTHER REAL AND PERSONAL PROPERTY CIRCUIT BREAKER CREDIT	OVER 65 CIRCUIT BREAKER CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	254,582.97	0.00
130	Gary-Calumet 004	6,703,815.54	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

To continue to enter Section 5 Data select the Section 5 button and click the OK button.

TIF Over 65 Circuit Breaker Credit amounts

The next data item to be entered into Section 5, if applicable, is the TIF Over 65 Circuit Breaker Credit amounts. Select the Over 65 Circuit Breaker Credit amounts button and click the OK button.

	A	GF	GG	GH
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☒ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CREDIT HSC Rates
☐ CREDIT HSC Amounts
☐ CREDIT Res PTRC Rates
☐ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

TIF Over 65 Circuit Breaker amounts are entered in Column 5 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Over 65 Property Circuit Breaker as positive amounts.

	A	GG	GH
1			
2			
3	ANY COUNTY		SECTION 5
4			
5		5	6
6		OVER 65 CIRCUIT BREAKER CREDIT	GRAND TOTAL CURRENT TAXES
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	2,216,412.81
130	Gary-Calumet 004	0.00	21,576,036.71
131	Griffith 006	0.00	447,944.14
132	Lowell-Cedar Creek 008	0.00	0.65
133	Cedar Lake-Han 014	0.00	0.00
134	5555	0.00	0.00

After the TIF Over 65 Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GG	GH
1			
2			
3	ANY COUNTY		SECTION 5
4			
5		5	6
6		OVER 65 CIRCUIT BREAKER CREDIT	GRAND TOTAL CURRENT TAXES
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	1,861.88	2,216,412.81
130	Gary-Calumet 004	8,332.88	21,576,036.71
131	Griffith 006	0.00	447,944.14
132	Lowell-Cedar Creek 008	0.00	0.65
133	Cedar Lake-Han 014	56.71	0.00
134	5555	0.00	0.00

To continue to enter Section 5 Data select the Section 5 button and click the OK button.

TIF LOIT PTRC Amounts

The next data item to be entered into Section 5 if applicable is the TIF LOIT PTRC Amounts. Select the LOIT PTRC Amounts button and click the OK button.

	A	GG	GH	GI
1				
2				
3	ANY COUNTY		SECTION 5	SECTION 5
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☒ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CREDIT HSC Rates
☐ CREDIT HSC Amounts
☐ CREDIT Res PTRC Rates
☐ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

☐ Main Menu

The cursor will be in the first taxing district of Section 5, Column 10. You will need to scroll down to the TIF district line. In Column 10 of Section 5 enter the LOIT PTRC amount as a positive number. The amount entered will be the TIF portion of the LOIT property tax replacement credit that is from the LOIT PTRC rate.

	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF LOIT PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GL	GM
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		10	11
6		LESS LOIT PROPERTY TAX REPLACEMENT CREDIT	LESS COIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	18,047.52	0.00
130	Gary-Calumet 004	262.60	0.00
131	Griffith 006	53,300.12	0.00
132	Lowell-Cedar Creek 008	21,284.90	0.00
133	Cedar Lake-Han 014	12.38	0.00
134	FREE	0.00	0.00

To continue with Section 5 Data entry, from the “Data Entry Menu” select the Section 5 button and click the OK button.

TIF COIT HSC Amounts

The next data item to be entered into Section 5, if applicable, is the TIF COIT HSC Amounts. Select the COIT HSC Amounts button and click the OK button.

	A	GL	GM	GN
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIST			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			

SECTION 5 DATA

<input type="radio"/> Grand Total Current Taxes	<input type="radio"/> Other Real & Personal Property Circuit Breaker Credit Amounts	<input type="radio"/> CEDIT HSC Rates	OK
<input type="radio"/> Statement Processing	<input type="radio"/> Over 65 Circuit Breaker Credit Amounts	<input type="radio"/> CEDIT HSC Amounts	
<input type="radio"/> Late Assessment Penalties		<input type="radio"/> CEDIT Res PTRC Rates	<input type="radio"/> LOIT Res PTRC Rates
<input type="radio"/> Delinquent Tax & Penalties	<input type="radio"/> LOIT PTRC Rates	<input type="radio"/> CEDIT Res PTRC Amounts	<input type="radio"/> LOIT Res PTRC Amounts
<input type="radio"/> Homestead Property Circuit Breaker Credit Amounts	<input type="radio"/> LOIT PTRC Amounts	<input type="radio"/> LOIT HSC Rates	<input type="radio"/> Other Tax Credit Rates
<input type="radio"/> Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts	<input checked="" type="radio"/> COIT HSC Amounts	<input type="radio"/> LOIT HSC Amounts	<input type="radio"/> Other Tax Credit Amounts
			<input type="radio"/> Main Menu

TIF COIT HSC amounts, if applicable, are entered in Column 11 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF COIT HSC amounts.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FFFF	0.00	0.00

After the TIF COIT HSC Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GM	GN
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		11	12
6		LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	30.41	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00

To continue to enter Section 5 Data, select the SECTION 5 button and click the OK button.

TIF CREDIT HSC Amounts

The next data item to be entered into Section 5 if applicable is the TIF CREDIT HSC Amounts. Select the CREDIT HSC Amounts button and click the OK button.

	A	GM	GN	GO
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
 ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Rates

☐ Statement Processing
 ☐ Over 65 Circuit Breaker Credit Amounts
 ☒ **CREDIT HSC Amounts**

☐ Late Assessment Penalties
 ☐ CREDIT Res PTRC Rates
 ☐ LOIT Res PTRC Rates

☐ Delinquent Tax & Penalties
 ☐ LOIT PTRC Rates
 ☐ CREDIT Res PTRC Amounts
 ☐ LOIT Res PTRC Amounts

☐ Homestead Property Circuit Breaker Credit Amounts
 ☐ LOIT PTRC Amounts
 ☐ LOIT HSC Rates
 ☐ Other Tax Credit Rates

☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts
 ☐ COIT HSC Amounts
 ☐ LOIT HSC Amounts
 ☐ Other Tax Credit Amounts

TIF CREDIT HSC amounts, if applicable, are entered in Column 12 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CREDIT HSC amounts.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF CREDIT HSC Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GN	GO
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		12	13
6		LESS CREDIT HOMESTEAD CREDIT	LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	270.40	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

TIF CREDIT Res PTRC Amounts

The next data item to be entered into Section 5, if applicable, is the TIF CREDIT Residential Property Tax Credit Amounts. Note: these are not the same as the CREDIT HSC amounts. Select the CREDIT Residential PTRC amounts and click the OK button.

	A	GN	GO	GP
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CREDIT HSC Rates
☐ CREDIT HSC Amounts
☐ CREDIT Res PTRC Rates
☒ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☐ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

TIF CREDIT Residential Property Tax Credit amounts, if applicable, are entered in Column 13 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CREDIT Residential Property Tax Credit amounts.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

After the TIF CREDIT Residential Property Tax Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GO	GP
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		13	14
6		LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT	LESS LOIT HOMESTEAD CREDIT
7	TAXING DISTRICTS		
129	Calumet -Gary 003	786.34	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00
134	FREE	0.00	0.00

TIF LOIT HSC Amounts

If applicable, the next data item that needs to be entered is the TIF LOIT Homestead Credit amount. From the “Section 5 Data” menu select the LOIT HSC Amounts button and click the OK button.

	A	GO	GP	GQ
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIST			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			
137	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CREDIT HSC Rates
☐ CREDIT HSC Amounts
☐ CREDIT Res PTRC Rates
☐ CREDIT Res PTRC Amounts
☐ LOIT HSC Rates
☒ LOIT HSC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts

TIF LOIT Homestead Credit amounts, if applicable, are entered in Column 14 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT HSC amounts.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00

After the TIF LOIT Homestead Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GP	GQ
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		14	15
6		LESS LOIT HOMESTEAD CREDIT	LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	23.22	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00

TIF LOIT Res PTRC Amounts

If applicable, the next data item that needs to be entered is the TIF LOIT Residential Property Tax Credit amount. From the “Section 5 Data” menu select the TIF LOIT Res PTRC Amounts button and click the OK button.

	A	GP	GQ	GR
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE	0.00	0.00	0.00

SECTION 5 DATA

☐ Grand Total Current Taxes
☐ Statement Processing
☐ Late Assessment Penalties
☐ Delinquent Tax & Penalties
☐ Homestead Property Circuit Breaker Credit Amounts
☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

☐ Other Real & Personal Property Circuit Breaker Credit Amounts
☐ Over 65 Circuit Breaker Credit Amounts
☐ LOIT PTRC Rates
☐ LOIT PTRC Amounts
☐ COIT HSC Amounts

☐ CEDIT HSC Rates
☐ CEDIT HSC Amounts
☐ CEDIT Res PTRC Rates
☐ CEDIT Res PTRC Amounts
☐ LOIT HSC Rates
☐ LOIT HSC Amounts

☐ LOIT Res PTRC Rates
☒ LOIT Res PTRC Amounts
☐ Other Tax Credit Rates
☐ Other Tax Credit Amounts
☐ Main Menu

TIF LOIT Residential Property Tax Replacement Credit amounts, if applicable, are entered in Column 15 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT Res PTRC amounts.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	0.00	0.00
132	Lowell-Cedar Creek 008	0.00	0.00
133	Cedar Lake-Han 014	0.00	0.00

After the TIF LOIT Residential PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “Data Entry Menu”.

	A	GQ	GR
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		15	16
6		LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT	LESS OTHER PROPERTY TAX CREDITS
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	3,868.19	0.00
130	Gary-Calumet 004	0.00	0.00
131	Griffith 006	1,651.50	0.00
132	Lowell-Cedar Creek 008	4,693.00	0.00
133	Cedar Lake-Han 014	0.00	0.00

TIF Other Property Tax Credits Amounts

If applicable, the next data item that needs to be entered is the TIF Other Property Tax Credits amount. From the "Section 5 Data" menu select the TIF Other Tax Credits Amounts button and click the OK button.

	A	GQ	GR	GS
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIST			
128	TIF DISTRICTS			
129	Calumet -Gary			
130	Gary-Calumet			
131	Griffith			
132	Lowell-Cedar Creek			
133	Cedar Lake-Han			
134	FREE			
135	FREE			
136	FREE			

SECTION 5 DATA

☐ Grand Total Current Taxes
 ☐ Other Real & Personal Property Circuit Breaker Credit Amounts
 ☐ CREDIT HSC Rates
 ☐ CREDIT HSC Amounts
 ☐ CREDIT Res PTRC Rates
 ☐ LOIT Res PTRC Rates
 ☐ LOIT Res PTRC Amounts
 ☐ Other Tax Credit Rates
 ☒ Other Tax Credit Amounts
 ☐ Main Menu

☐ Statement Processing
 ☐ Over 65 Circuit Breaker Credit Amounts
 ☐ LOIT PTRC Rates
 ☐ LOIT PTRC Amounts
 ☐ LOIT HSC Rates
 ☐ LOIT HSC Amounts

☐ Late Assessment Penalties
 ☐ Delinquent Tax & Penalties
 ☐ Homestead Property Circuit Breaker Credit Amounts
 ☐ Non-Homestead Residential and Agricultural Land Circuit Breaker Credit Amounts

TIF Other Property Tax Credits amounts, if applicable, are entered in Column 16 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Other Property Tax Credits amounts.

	A	GR	GS
1			
2			
3	ANY COUNTY	SECTION 5	SECTION 5
4			
5		16	17
6		LESS OTHER PROPERTY TAX CREDITS	NET CURRENT TAXES
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary 003	0.00	1,338,910.91
130	Gary-Calumet 004	0.00	11,553,158.75
131	Griffith 006	0.00	392,956.30
132	Lowell-Cedar Creek 008	0.00	0.65
133	Cedar Lake-Han 014	0.00	0.00

This concludes the TIF Data Entry.

Part III – Reviewing the Abstract Worksheet

Reviewing Worksheet General Information

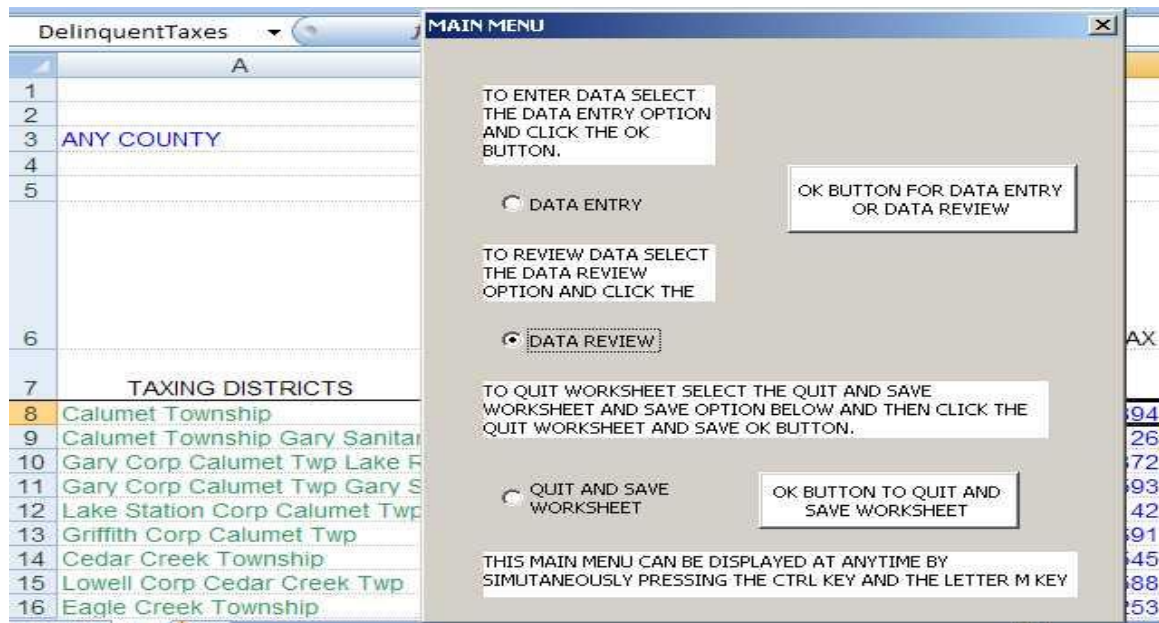
In the worksheet after Section 5 there are columns that calculate the Grand Total Current Taxes, the LOIT Property Tax Replacement Credit, the Homestead Credit (COIT, CEDIT and LOIT), the CEDIT Residential Property Tax Credit, the LOIT Residential Property Tax Credit and the Other Property Tax Credits. These calculations are based on the tax rates DLGF and you have entered to the worksheet and the assessed values and tax amounts you have entered to the worksheet. We refer to these calculation columns as “Review Area”. They help us and you to validate the data you have entered to the worksheet.

There will be differences in the “Rounding Difference Proof” columns, because there will be differences associated with rounding. Small rounding differences are ok and the abstract data that has been entered to the worksheet is most likely ok. Rounding differences will vary with the assessed value and tax amount. The larger the assessed value or tax amount is the larger the rounding difference is. Generally rounding differences are less the \$50.00, but if the assessed value and/or tax amount is hundreds of millions, the rounding difference can be a few hundred dollars.

To begin the DATA REVIEW from the “MAIN MENU” select the DATA REVIEW button. Next click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.

Grand Total Current Taxes Differences

To review the Grand Total Current Taxes Differences, at the “DATA REVIEW MENU” select Grand Total Current Taxes Differences and click the OK button.



	A	GR	GS
1			
2			
3	ANY COUNTY		
4			
5			
6			
7	TAXING DISTRICTS		
128	TIF DISTRICTS		
129	Calumet -Gary		
130	Gary-Calumet		
131	Griffith		
132	Lowell-Cedar Creek		
133	Cedar Lake-Han		
134	FREE		
135	FREE		
136	FREE		
137	FREE		
138	FREE		

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☒ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☐ LOIT Res PTRC Differences

☐ COIT HSC Differences

☐ Other Tax Credit Differences

☐ CEDIT HSC Differences

☐ County General Fund Differences

☐ CEDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking the OK button you will be taken to the Calculated Current Property Taxes Charged Difference Column.

	A	HE	HC	HD
1				
2				
3	ANY COUNTY		REVIEW AREA	REVIEW AREA
4				
5			SEC 5 COL 6	
6			CALCULATED CURRENT PROPERTY TAXES CHARGED	ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS			
8	Calumet Township		6,364,376.15	(1.15)
9	Calumet Township Gary Sanitary		434,492.99	0.03
10	Gary Corp Calumet Twp Lake Rid		5,691,341.43	3.05
11	Gary Corp Calumet Twp Gary Sc		119,137,622.37	15.12
12	Lake Station Corp Calumet Twp		179,469.28	0.04
13	Griffith Corp Calumet Twp		18,347,074.61	0.69
14	Cedar Creek Township		6,571,182.80	1.58
15	Lowell Corp Cedar Creek Twp		7,166,805.69	(0.94)
16	Eagle Creek Township		2,947,558.13	0.35

The calculated current property taxes charged review area column is the calculation of taxes that is from taking the Total Net Value of Taxables from Column 30, Section 1B times the Approved Tax Rate from Column 31, Section 1B divided by 100.

Total Net Value of Taxables (Column 30, Section 1B) X Approved Tax Rate (Column 31, Section 1B) ÷ 100 = Calculated Current Property Taxes Charged Review Area

The amount in the Difference Column of the Calculated Current Property Taxes Charged Review Area is the difference between the calculated tax amount and the amount in Section 5 Column 6. This difference is a rounding difference.

The rounding difference should be a nominal amount, normally less than \$50.00 but can be more if the total taxes amount is several millions and should vary in proportion to the size of the taxing district. The larger the amount of taxes, the greater the rounding difference will be.

The Difference Column is seldom zero. There is almost always a rounding difference. A difference of zero normally only happens in a small taxing district with few parcels. Differences that are considered greater than normal rounding errors must be resolved prior to submitting the abstract.

Common reasons for differences greater than rounding:

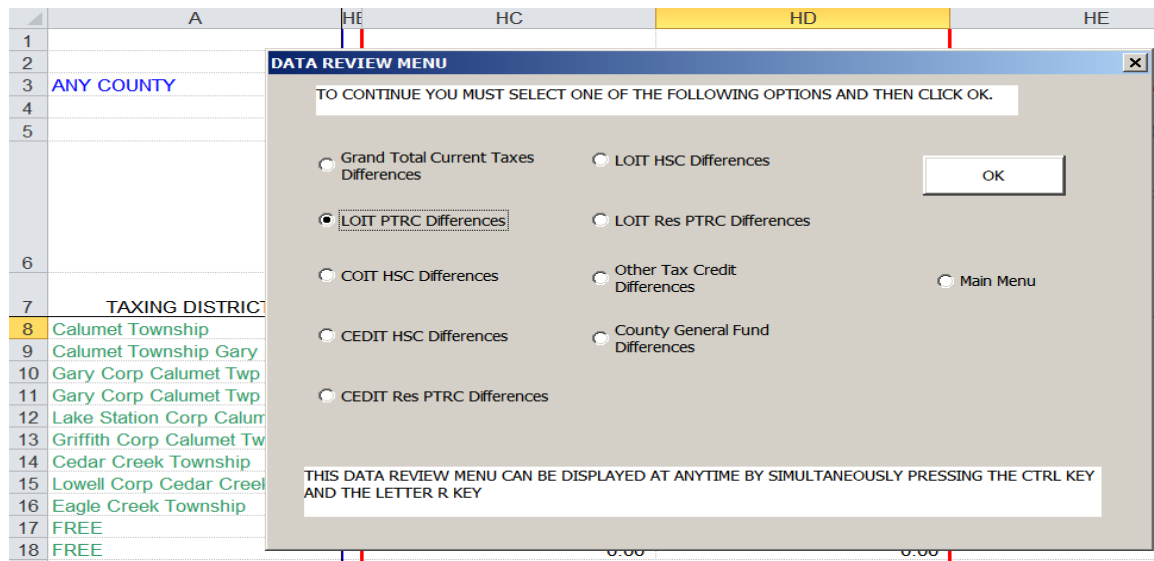
- Valuations reported in Section 1 DO NOT agree with tax duplicate valuations.
- TIF increment value not entered correctly in Section 1.
- Total current taxes reported in Section 5 DO NOT agree with tax duplicate.
- TIF increment taxes not entered correctly in Section 5.
- Statement processing charges and late assessment penalties reported in Section 5 DO NOT agree with tax duplicate.
- The worksheet tax rate does not agree with the tax rate used to calculate tax statements. (Note: all tax rates used to calculate tax statements MUST AGREE with the tax rate certified by the Department of Local Government Finance. If they do not, you will be required to recalculate tax statements.)

The tax rates certified by the Department of Local Government Finance should be the same rate that has been entered to the worksheet by the Department of Local Government Finance. If they are not, contact the State Auditor's Office immediately.

After the Grand Total Current Taxes Differences have been reviewed, simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

LOIT PTRC Differences

The next data to be reviewed is the LOIT PTRC Differences. To review the LOIT PTRC Differences, select the LOIT PTRC Differences button and click the OK button.



After clicking the OK button you will be taken to the Calculated LOIT PTRC Difference Column.

	A	HE	HF
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 10	
6		CALCULATED LOIT PROPERTY TAX REPLACEMENT CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 10 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	137,413.25	1.75
9	Calumet Township Gary Sanitary	66,533.91	0.17
10	Gary Corp Calumet Twp Lake Rid	247,897.76	(1.46)
11	Gary Corp Calumet Twp Gary Sc	266,475.12	0.06
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	130,429.35	0.15
14	Cedar Creek Township	69,877.96	(0.80)
15	Lowell Corp Cedar Creek Twp	118,166.29	0.09
16	Eagle Creek Township	10,976.71	0.15

The calculation of the Less LOIT PTRC review area column is the Total Net Taxable Value (Section 1B, Column 30) times the Approved Tax Rate (Section 1B, Column 31) divided by 100 times the LOIT PTRC rate divided by 100.

Total Net Taxable Value (Section 1A, Column 30) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 X (LOIT PTRC Rate ÷ 100) = Review Area Less LOIT Property Tax Replacement Credit.

The amounts in the Difference Column of the Less LOIT Property Tax Replacement Credit review area equals the difference between the calculated LOIT PTRC amount and the LOIT PTRC amount entered in Section 5, Column 10. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

There is almost always a rounding difference. Differences that are greater than rounding must be resolved prior to submitting the abstract.

Some common reasons for differences greater than rounding are:

- The LOIT PTRC amount reported in Section 5, Column 10 does not agree with the tax duplicate.
- The worksheet LOIT PTRC rate does not agree with the LOIT PTRC rate used to calculate tax statements.
- The LOIT PTRC rate entered by the state auditor in the tax rate area of the worksheet is not the same as the LOIT PTRC rate calculated by the county auditor.
- The TIF LOIT PTRC amount was not entered in Section 5 correctly or the TIF LOIT PTRC rate was not entered by the county auditor in the tax rate area of the worksheet.

After the LOIT PTRC Differences have been reviewed, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

COIT HSC Differences

If applicable, the next data to be reviewed is the COIT HSC Differences. To review the COIT HSC Differences, select the COIT HSC Differences button and click the OK button.

	A	HE	HF	HG
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary Sanitary			
10	Gary Corp Calumet Twp Lake Ridge			
11	Gary Corp Calumet Twp Gary Sanitary			
12	Lake Station Corp Calumet Twp			
13	Griffith Corp Calumet Twp			
14	Cedar Creek Township			
15	Lowell Corp Cedar Creek Twp			
16	Eagle Creek Township			
17	FREE			
18	FREE			

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☐ LOIT Res PTRC Differences

☒ COIT HSC Differences

☐ Other Tax Credit Differences

☐ CEDIT HSC Differences

☐ County General Fund Differences

☐ CEDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking the OK button you will be taken to the Calculated COIT Homestead Credit Difference Column.

	A	HG	HH
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 11	
		CALCULATED COIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 11 SECTION 5 MINUS CALCULATED AMOUNT)
6			
7	TAXING DISTRICTS		
8	Calumet Township	4,321.61	1.57
9	Calumet Township Gary Sanitary	3,053.16	1.42
10	Gary Corp Calumet Twp Lake Ridge	2,587.05	0.97
11	Gary Corp Calumet Twp Gary Sanitary	3,396.19	(0.21)
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	15,444.90	(2.77)
14	Cedar Creek Township	38,541.87	5.01
15	Lowell Corp Cedar Creek Twp	4,462.36	1.70
16	Eagle Creek Township	692.83	0.83
17	FREE	0.00	0.00
18	FREE	0.00	0.00

The calculation of the Less COIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times the LOIT PTRC rate, if applicable, divided by 100 equals the LOIT Property Tax Replacement Credit. The Gross Homestead Taxes minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the COIT HSC Rate divided by 100 equals the Review Area of COIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32 X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

**Net Homestead Taxes X COIT HSC Rate ÷ 100 =
Review Area COIT Homestead Credit**

The amount in the Difference Column of the COIT Homestead Credit review area equals the difference between the calculated COIT HSC amount and the COIT HSC amount entered in Section 5, Column 11. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The larger the dollar amount of the COIT homestead credit the larger the rounding difference will be. The difference column should rarely equal zero.

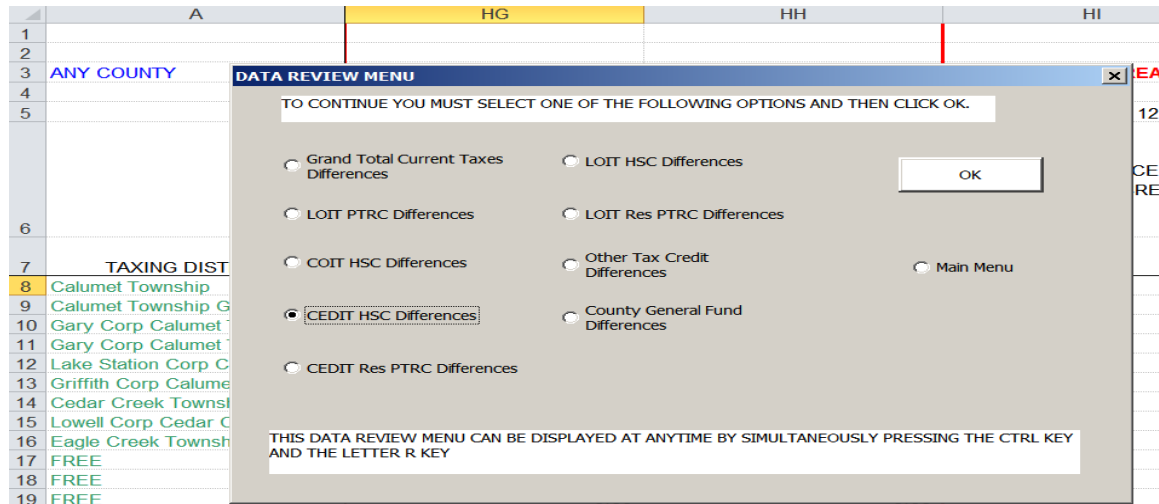
Some common reasons for differences greater than rounding:

- The COIT Homestead Credit amount reported in Section 5, Column 11 does not agree with the tax duplicate.
- The worksheet COIT Homestead Credit Rate does not agree with the COIT Homestead Credit Rate used to calculate Tax Statement.
- The COIT HSC rate entered by the Department of Local Government Finance in the tax rate area of the worksheet does not agree with the COIT HSC rate for the county.
- The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
- The TIF COIT Homestead Credit amount was not entered in Section 5 correctly or the TIF COIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the COIT HSC Differences have been reviewed, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

CEDIT HSC Differences

If applicable, the next data to be reviewed is the CEDIT HSC Differences. To review the CEDIT HSC Differences, select the CEDIT HSC Differences button and click the OK button.



After clicking the OK button you will be taken to the Calculated CEDIT Homestead Credit Difference Column.

	A	HI	HJ	
1				
2				
3	ANY COUNTY	REVIEW AREA	REVIEW AREA	
4				
5		SEC 5 COL 12		
6		CALCULATED CREDIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 12 SECTION 5 MINUS CALCULATED AMOUNT)	RE
7	TAXING DISTRICTS			
8	Calumet Township	238,311.58	(0.13)	
9	Calumet Township Gary Sanitary	22,483.64	0.00	
10	Gary Corp Calumet Twp Lake Rid	1,766,317.49	(0.12)	
11	Gary Corp Calumet Twp Gary Sc	18,149.33	3.67	
12	Lake Station Corp Calumet Twp	0.00	0.00	
13	Griffith Corp Calumet Twp	4,534.92	3.62	
14	Cedar Creek Township	16,702.58	0.07	
15	Lowell Corp Cedar Creek Twp	20,087.78	(1.34)	
16	Eagle Creek Township	12,345.25	(0.24)	
17	FREE	0.00	0.00	

The calculation of the Less CEDIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times LOIT PTRC rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the LOIT PTRC equals the

Net Homestead Taxes. The Net Homestead Taxes times the CEDIT HSC Rate divided by 100 equals the Review Area of CEDIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

**Net Homestead Taxes X CEDIT HSC Rate ÷ 100 =
Review Area CEDIT Homestead Credit**

Some common reasons for differences greater than rounding:

- The CEDIT Homestead Credit amount reported in Section 5, Column 12 does not agree with the tax duplicate.
- The worksheet CEDIT Homestead Credit Rate does not agree with the CEDIT Homestead Credit used to calculate Tax Statement.
- The CEDIT Homestead Credit rate entered by the state auditor in the tax rate area of the worksheet is not the same as the CEDIT Homestead Credit rate calculated by the county auditor.
- The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
- The TIF CEDIT Homestead Credit amount was not entered in Section 5 correctly or the TIF CEDIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT HSC Differences have been verified, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

CEDIT Res PTRC Differences

The next data to be reviewed is the CEDIT Residential Property Tax Credit Differences. To review the CEDIT Residential Property Tax Credit differences, select the CEDIT Residential Property Tax Credit Differences button and click the OK button.

	A	HI	HJ	HK
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary Sanitary			
10	Gary Corp Calumet Twp Lake R			
11	Gary Corp Calumet Twp Gary S			
12	Lake Station Corp Calumet Twp			
13	Griffith Corp Calumet Twp			
14	Cedar Creek Township			
15	Lowell Corp Cedar Creek Twp			
16	Eagle Creek Township			
17	FREE			
18	FRFF			

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☐ LOIT Res PTRC Differences

☐ COIT HSC Differences

☐ Other Tax Credit Differences

☐ CREDIT HSC Differences

☐ County General Fund Differences

☒ CREDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking the OK button you will be taken to the Calculated CEDIT Residential Property Tax Credit Difference Column.

	A	HK	HL
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 13	
6		CALCULATED CREDIT RESIDENTIAL PROPERTY TAX CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 13 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	762.23	(1.43)
9	Calumet Township Gary Sanitary	286.84	0.00
10	Gary Corp Calumet Twp Lake Rid	4,862.84	(0.42)
11	Gary Corp Calumet Twp Gary Sc	6,126.44	2.04
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	3,508.39	0.93
14	Cedar Creek Township	2,938.33	1.47
15	Lowell Corp Cedar Creek Twp	4,866.07	(1.41)
16	Eagle Creek Township	1,215.71	(0.15)
17	FREE	0.00	0.00
18	FRFF		

The calculation of the Less CEDIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 33 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Residential Taxes. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the LOIT PTRC equals the Net Residential Tax. Take the Net Residential Tax times the CEDIT Residential Property Tax Credit Rate divided by 100 to equal the CEDIT Residential Property Tax Amount.

Net Residential Value (Section 1B, Column 33) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Residential Taxes

Gross Residential Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Residential Taxes minus LOIT Property Tax Replacement Credit equals Net Residential Property Tax

Net CEDIT Residential Property Tax X CEDIT Residential Property Tax Credit Rate ÷ 100 = CEDIT Residential Property Tax Credit

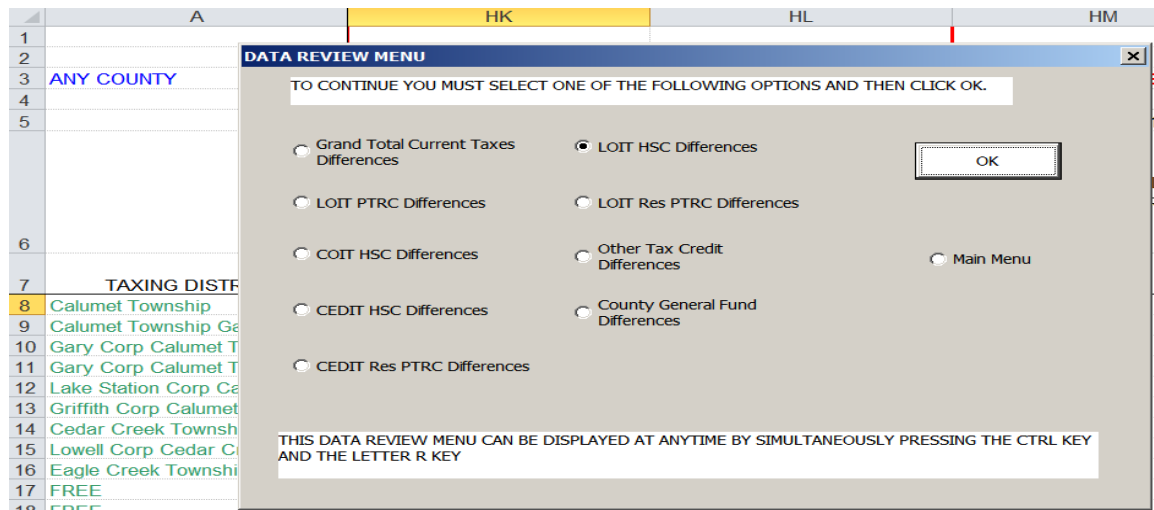
Some common reasons for differences greater than rounding:

- The CEDIT Residential Property Tax Credit amount reported in Section 5, Column 13 does not agree with the tax duplicate.
- The worksheet CEDIT Residential Property Tax Credit Rate does not agree with the CEDIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
- The CEDIT Residential Property Tax Credit rate entered by the state auditor in the tax rate area of the worksheet is not the same as the CEDIT Residential Property Tax Credit rate calculated by the county auditor.
- The Net Residential Value was not entered in Section 1B, Column 33 or the amount entered does not agree with tax duplicates.
- The TIF CEDIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF CEDIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT Residential Property Tax Credit Differences have been verified, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

LOIT HSC Differences

If applicable, the next data to be reviewed is the LOIT HSC Differences. To review the LOIT HSC Differences, select the LOIT HSC Differences button and click the OK button



After clicking the OK button you will be taken to the Calculated LOIT Homestead Credit Difference Column.

	A	HM	HN
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 14	
6		CALCULATED LOIT HOMESTEAD CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 14 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	63,998.74	0.00
9	Calumet Township Gary Sanitary	75,513.71	(0.01)
10	Gary Corp Calumet Twp Lake Rid	55,636.48	0.00
11	Gary Corp Calumet Twp Gary Sc	1,074.38	0.08
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	35,945.97	0.01
14	Cedar Creek Township	6,447.01	0.00
15	Lowell Corp Cedar Creek Twp	84,636.56	(0.01)
16	Eagle Creek Township	7,315.57	0.00
17	FREE	0.00	0.00

The calculation of the Less LOIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 32 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Tax times LOIT PTRC rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the LOIT HSC Rate divided by 100 equals the Review Area of LOIT Homestead Credit.

Net Homestead Value (Section 1B, Column 32) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Homestead Taxes

Gross Homestead Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Homestead Taxes minus LOIT Property Tax Replacement Credit = Net Homestead Taxes

**Net Homestead Taxes X LOIT HSC Rate ÷ 100 =
Review Area LOIT Homestead Credit**

Some common reasons for differences greater than rounding:

- The LOIT Homestead Credit amount reported in Section 5, Column 14 does not agree with the tax duplicate.
- The worksheet LOIT Homestead Credit Rate does not agree with the LOIT Homestead Credit used to calculate Tax Statement.
- The LOIT Homestead Credit rate entered by the state auditor in the tax rate area of the worksheet is not the same as the LOIT Homestead Credit rate calculated by the county auditor.
- The Net Homestead Value was not entered in Section 1B, Column 32 or the amount entered does not agree with tax duplicates.
- The TIF LOIT Homestead Credit amount was not entered in Section 5 correctly or the TIF LOIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the LOIT HSC Differences have been verified, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

LOIT Res PTRC Differences

The next data to be reviewed is the LOIT Residential Property Tax Credit Differences. To review the LOIT Residential Property Tax Credit differences, select the LOIT Residential Property Tax Credit Differences button and click the OK button

	A	HM	HN	HO
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICT			
8	Calumet Township			
9	Calumet Township Gary			
10	Gary Corp Calumet Twp			
11	Gary Corp Calumet Twp			
12	Lake Station Corp Calu			
13	Griffith Corp Calumet T			
14	Cedar Creek Township			
15	Lowell Corp Cedar Cree			
16	Eagle Creek Township			
17	FREE			
18	FREE			

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☒ LOIT Res PTRC Differences

☐ COIT HSC Differences

☐ Other Tax Credit Differences

☐ CREDIT HSC Differences

☐ County General Fund Differences

☐ CREDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking the OK button you will be taken to the Calculated LOIT Res PTRC Difference Column.

	A	HO	HP
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 15	
6		CALCULATED LOIT RESIDENTIAL PROPERTY TAX CREDIT	ROUNDING DIFFERENCE PROOF (COLUMN 15 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	13,701.79	(0.01)
9	Calumet Township Gary Sanitary	7,959.30	0.00
10	Gary Corp Calumet Twp Lake Rid	71,564.53	0.01
11	Gary Corp Calumet Twp Gary Sc	87,151.49	(0.01)
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	48,308.58	0.04
14	Cedar Creek Township	46,888.85	0.01
15	Lowell Corp Cedar Creek Twp	67,252.83	0.01
16	Eagle Creek Township	22,500.62	0.00

The calculation of the Less LOIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 33 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Residential Taxes. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the LOIT PTRC amount equals the Net Residential Tax. Take the Net Residential Tax times the LOIT Residential Property Tax Credit Rate divided by 100 to equal the LOIT Residential Property Tax Credit Amount.

Net Residential Value (Section 1B, Column 33) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Residential Taxes

Gross Residential Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Residential Taxes minus LOIT Property Tax Replacement Credit equals Net Residential Property Tax

Net Residential Property Tax X LOIT Residential Property Tax Credit Rate ÷ 100 = LOIT Residential Property Tax Credit

Some common reasons for differences greater than rounding:

- The LOIT Residential Property Tax Credit amount reported in Section 5, Column 15 does not agree with the tax duplicate.
- The worksheet LOIT Residential Property Tax Credit Rate does not agree with the LOIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
- The LOIT Residential Property Tax Credit rate entered by the state auditor in the tax rate area of the worksheet is not the same as the LOIT Residential Property Tax Credit rate calculated by the county auditor.
- The Net Residential Value was not entered in Section 1B, Column 33 or the amount entered does not agree with tax duplicates.
- The TIF LOIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF LOIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the LOIT Residential Property Tax Credit Differences have been verified, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

Other Property Tax Credit Differences

The next data to be reviewed is the Other Property Tax Credit Differences. To review the Other Property Tax Credit differences, select the Other Property Tax Credit Differences button and click the OK button.

	A	HO	HP	HQ
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DIST			
8	Calumet Township			
9	Calumet Township G			
10	Gary Corp Calumet			
11	Gary Corp Calumet			
12	Lake Station Corp C			
13	Griffith Corp Calume			
14	Cedar Creek Townsl			
15	Lowell Corp Cedar C			
16	Eagle Creek Townsh			
17	FREE			
18	FREE			

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☐ LOIT Res PTRC Differences

☐ COIT HSC Differences

☒ Other Tax Credit Differences

☐ CEDIT HSC Differences

☐ County General Fund Differences

☐ CEDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking the OK button you will be taken to the Calculated Other Tax Credit Difference Column.

	A	HQ	HR
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5		SEC 5 COL 16	
6		CALCULATED OTHER PROPERTY TAX CREDITS	ROUNDING DIFFERENCE PROOF (COLUMN 16 SECTION 5 MINUS CALCULATED AMOUNT)
7	TAXING DISTRICTS		
8	Calumet Township	38,311.44	0.01
9	Calumet Township Gary Sanitary	2,483.64	0.00
10	Gary Corp Calumet Twp Lake Rid	766,317.37	0.00
11	Gary Corp Calumet Twp Gary Sc	8,152.80	0.20
12	Lake Station Corp Calumet Twp	0.00	0.00
13	Griffith Corp Calumet Twp	538.56	(0.02)
14	Cedar Creek Township	6,702.66	(0.01)
15	Lowell Corp Cedar Creek Twp	186.45	(0.01)
16	Eagle Creek Township	2,345.01	0.00
17	FREE	0.00	0.00
18	FREE	0.00	0.00

The calculation of the Less Other Tax Credit Review Area column is as follows: the Other Property Tax Basis, Section 1B, Column 34 times the Approved Tax Rate from Section 1B, Column 31 divided by 100 equals the Gross Other Tax Credit taxes. The Gross Other Tax Credit taxes times the LOIT Property Tax Replacement Credit Rate, if applicable, divided by 100 equals the LOIT PTRC amount. The Gross Other Tax Credit tax minus the LOIT PTRC amount equals the Net Other Tax Credit Tax. Take the Net Other Tax Credit Tax times the Other Property Tax Credit Rate divided by 100 to equal the Other Property Tax Credit Amount.

Other Property Tax Basis (Section 1B, Column 34) X Approved Tax Rate (Section 1B, Column 31) ÷ 100 = Gross Other Tax Credit Taxes

Gross Other Tax Credit Taxes X LOIT PTRC Rate, if applicable, ÷ 100 = LOIT Property Tax Replacement Credit

Gross Other Tax Credit Taxes minus LOIT Property Tax Replacement Credit equals Net Other Tax Credit Tax

Net Other Tax Credit Tax X Other Tax Credit Rate ÷ 100 = Other Property Tax Credit

Some common reasons for differences greater than rounding:

- The Other Property Tax Credit amount reported in Section 5, Column 16 does not agree with the tax duplicate.
- The worksheet Other Property Tax Credit Rate does not agree with the Other Property Tax Credit Rate Credit used to calculate Tax Statement.
- The Other Property Tax Credit rate entered by the state auditor in the tax rate area of the worksheet is not the same as the Other Property Tax Credit rate calculated by the county auditor.
- The Other Property Tax Credit Basis was not entered in Section 1B, Column 34 or the amount entered does not agree with tax duplicates.
- The TIF Other Property Tax Credit amount was not entered in Section 5 correctly or the TIF Other Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the Other Property Tax Credit Differences have been verified, simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

County General Fund Differences

The next data to be reviewed is the County General Fund Differences. To review the County General Fund differences, select the County General Fund Differences button and click the OK button.

	A	HQ	HR	HS
1				
2				
3	ANY COUNTY			
4				
5				
6				
7	TAXING DISTRICTS			
8	Calumet Township			
9	Calumet Township Gary Sanitary			
10	Gary Corp Calumet Twp Lake Ridge			
11	Gary Corp Calumet Twp Gary Sanitary			
12	Lake Station Corp Calumet Twp			
13	Griffith Corp Calumet Twp			
14	Cedar Creek Township			
15	Lowell Corp Cedar Creek Twp			
16	Eagle Creek Township			
17	FREE			
18	FREE	0.00	0.00	
19	FREE	0.00	0.00	

DATA REVIEW MENU

TO CONTINUE YOU MUST SELECT ONE OF THE FOLLOWING OPTIONS AND THEN CLICK OK.

☐ Grand Total Current Taxes Differences

☐ LOIT HSC Differences

☐ LOIT PTRC Differences

☐ LOIT Res PTRC Differences

☐ COIT HSC Differences

☐ Other Tax Credit Differences

☐ CREDIT HSC Differences

☒ County General Fund Differences

☐ CREDIT Res PTRC Differences

☐ Main Menu

THIS DATA REVIEW MENU CAN BE DISPLAYED AT ANYTIME BY SIMULTANEOUSLY PRESSING THE CTRL KEY AND THE LETTER R KEY

After clicking OK you will be taken to the County General Fund Review Area and Differences columns.

	A	HS	HT
1			
2			
3	ANY COUNTY	REVIEW AREA	REVIEW AREA
4			
5			
6		UNADJUSTED COUNTY GENERAL FUND AMOUNT OR TIF FUND AMOUNT	AMOUNT ADDED TO COUNTY GENERAL FUND SEC 2 COL 1 OR TIF FUND SEC 4 COL 25
7	TAXING DISTRICTS		
8	Calumet Township	783,024.92	0.00
9	Calumet Township Gary Sanitary	50,466.04	(0.01)
10	Gary Corp Calumet Twp Lake Ridge	262,740.56	0.01
11	Gary Corp Calumet Twp Gary Sanitary	4,893,057.16	(0.01)
12	Lake Station Corp Calumet Twp	12,163.95	0.00
13	Griffith Corp Calumet Twp	2,185,955.65	0.01
14	Cedar Creek Township	1,523,601.85	(0.01)
15	Lowell Corp Cedar Creek Twp	1,138,250.37	0.00
16	Eagle Creek Township	697,207.63	0.01
17	FREE	0.00	0.00

The worksheet allocates the Grand Total Current Taxes less the Circuit Breaker amounts to the funds in Sections 2 through 4. The Grand Total Current Taxes amount is allocated by the fund tax rate. Whenever this allocation is done the individual fund amounts may not add to the Grand Total Current Taxes amount, because of rounding. In this abstract worksheet all of the rounding adjustments have been made to the County General Fund amount. The Review Area column labeled “Amount Added to County General Fund” is the rounding adjustment added to the County General Fund. These rounding adjustments should only be a few cents. If there are any adjustments greater than a few cents, contact the State Auditor’s Office immediately.

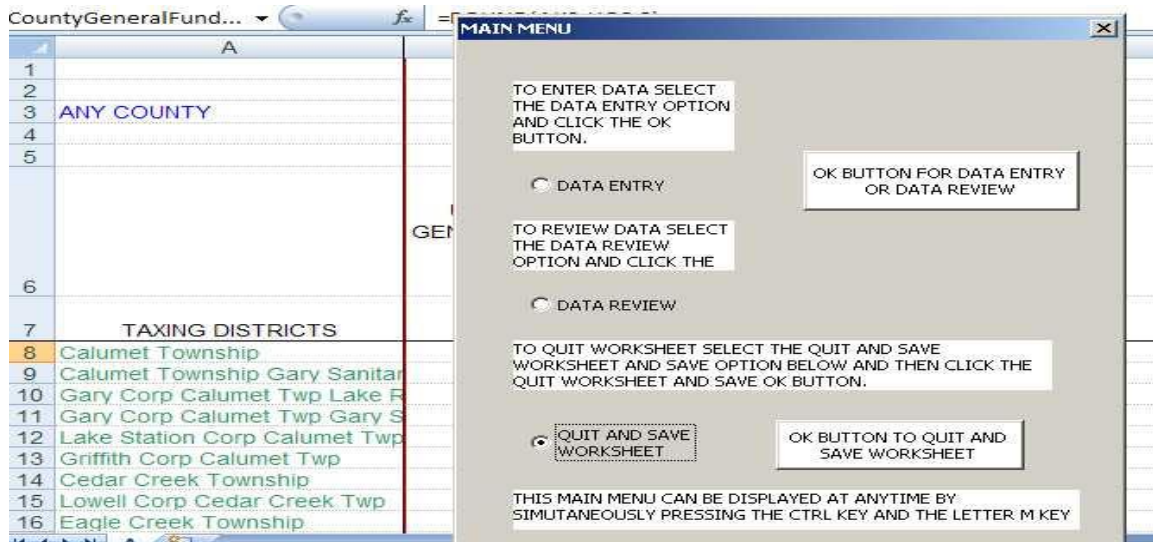
This concludes the worksheet data review.

PART IV

SAVING ABSTRACT WORKSHEET

Saving the Worksheet

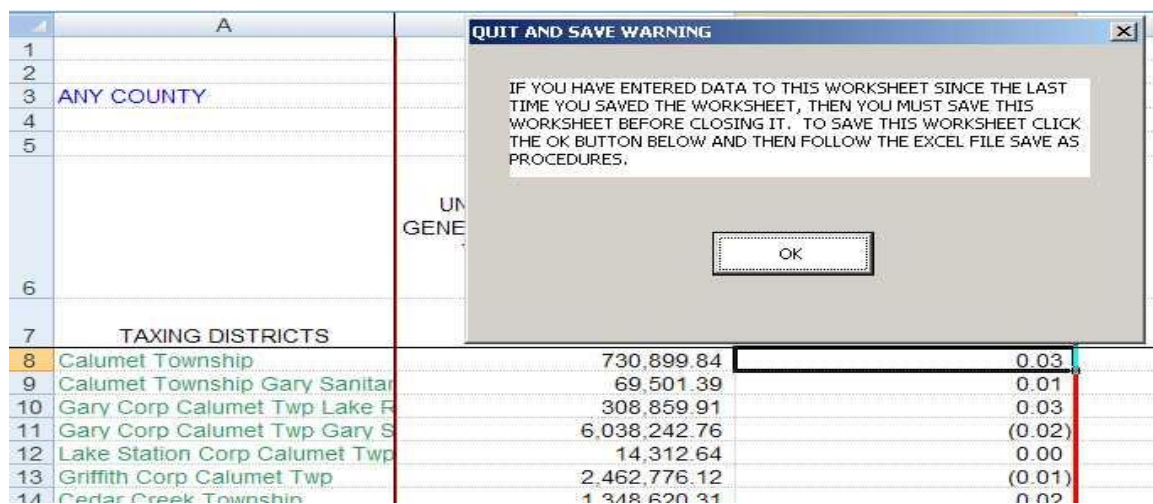
You must save the worksheet before closing it. From the main menu, select the “quit and save worksheet” button and click the “ok” button to quit and save worksheet.



After you have read and understood the instructions, click the Ok button.

After clicking Ok, the Excel worksheet menu bar can be used to save the worksheet.

From the Excel menu bar select File and select “Save As”. In the “Save As” box locate where you want to save the worksheet, click the “Save” button.



PART V

ABSTRACT DETAILED INFORMATION AND GENERAL INSTRUCTIONS

General Information

The abstract of taxes is to be prepared as soon as the tax duplicates are completed, but not before. In the past, problems have occurred at December Settlement with abstract charges being different than the charges shown on the abstract filed with the AOS's Office. What appears to be occurring is that abstracts are being prepared from abstract worksheets, produced by the county's computer system, that have been generated prior to the production of the tax duplicates. Careful attention needs to be taken in the generation of the abstract worksheets from the county's computer system. Calculate tax duplicates first and generate abstract worksheets immediately following. Do not generate abstract worksheets from the county's computer system prior to calculating tax duplicates. If the abstract worksheet is produced from the county's computer system and changes are made to tax parcels after the production of the abstract worksheet and prior to the production of the tax duplicates, the abstract worksheet and abstract will not agree with the tax duplicates. In these instances the worksheets will need to be printed again. If the worksheets are not printed again, at December Settlement the county's computer system will report as abstract charges the amounts from the tax duplicates and not what was on the abstract worksheet and the abstract. The premature production of the abstract worksheets is possibly the reason behind differences in abstract charges occurring at December Settlement.

After the tax duplicates have been calculated, any changes made to tax parcels must be done with a Certificate of Error, Auditor's Charges, Auditor's Assessments and Added Assessments. If changes are made without using the appropriate procedure, at December Settlement the county's computer system will report, as abstract charge amounts, amounts that are different than what was on the abstract worksheet and abstract.

Please, do not delay filing the abstract of taxes. In the past counties have waited to file the abstract of taxes at the same time the June Settlement is filed. This is unacceptable; first because the abstract should be filed and approved before tax statements are mailed, secondly it is not fair to other counties for us to have to process an abstract when we should be processing June Settlements.

The abstract of taxes is the report of the current and delinquent real estate taxes, current and delinquent utility taxes, delinquent non business personal property, current and delinquent business personal property taxes, and delinquent mobile home taxes. Current mobile home taxes are not reported on the abstract, they are reported as added Charges and Assessments at December Settlement.

The current taxes reported on the abstract must agree with the assessments, deductions, and current taxes in the real estate, utility, and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate. Some counties may include utility assessments and taxes in the business personal property duplicate. However, utility assessments, business personal property assessments and taxes are to be reported separately on the abstract.

The delinquencies reported on the abstract must agree with the delinquencies in the real estate, utility, personal property, and mobile home tax duplicates, and should also agree with the delinquencies reported at the previous December Settlement plus the penalties added at the prior final tax installment due date.

The assessments and total taxes reported on the abstract are not computed, it is a summary report of the tax duplicates.

Taxing Districts -

If you have a TIF district(s), it/they must be listed at the bottom of the abstract. Above the TIF district(s) are the township, town and city taxing districts. These taxing districts are loaded to the abstract worksheet by the Department of Local Government Finance. The abstract worksheet has a specific location at the bottom of the abstract for TIF district(s).

In the following instructions references are made to taxing district lines, and TIF district lines. Taxing district lines are the township, town, and city taxing district lines at the top of the abstract. TIF district lines are the TIF district lines at the bottom of the abstract.

SECTION 1A

DETAILED INFORMATION:

Section 1A and 1B:

The assessment values and deductions reported in Sections 1A and 1B must agree with the assessment values and deductions in the real estate, utility, and business personal property tax duplicates. Utility assessments are reported separately from the business personal property assessments on the abstract.

Section 1A: Real Estate

Note: Government parcel values and exemptions are not included on the abstract. If a portion of a government parcel is leased, only the taxable portion of the parcel is entered on the abstract

Section 1A, Column 1

Section 1A, Column 1 is the total residential and nonresidential real estate land value. These amounts must agree with the gross land value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 1. The gross land values are normally in column 1 of the tax duplicate.

Section 1A, Column 2

Section 1A, Column 2 is the total residential and nonresidential real estate improvement value and must agree with the gross improvement value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 2. The gross improvement values are normally in column 2 of the tax duplicate.

Section 1A, Column 3

Section 1A, Column 3 is the total of columns 1 and 2. The abstract worksheet calculates this total.

If there is a TIF district(s) do not enter any amounts on the TIF district line for columns 1 through 3. The TIF land and improvement increment values are to be included in the land and improvement values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1A, Columns 4 through 16

In Columns 4 through 16, enter real estate deductions. Deduction amounts are entered as positive amounts and are deducted as the taxing district lines are calculated across.

Deduction amounts may have to be obtained from some source other than the tax duplicate. Deduction amounts may not be sufficiently detailed in the tax duplicate to complete Columns 4 through 16 of Section 1A. One source for obtaining the deduction amounts will be the assessor's books, or valuation reports. If a source other than the tax duplicate is used, make sure the total deduction in the other source agrees with the total deductions in the tax duplicates. If they do not agree, the deduction amounts reported in Section 1A will be incorrect and will cause the abstract to be incorrect.

If a deduction(s) exist for your county that is not listed in columns 4 through 16, contact the Auditor of State's Office for corrective measures.

If a deduction(s) exists for your county that is not listed in columns 4 through 16 do not combine the deduction with one of the deductions listed.

If there is a TIF district(s), do not enter amounts on the TIF district line for columns 4 through 16.

Section 1A, Column 17

If there is a TIF District(s) that includes real estate increment value(s), the increment value(s) are to be entered in Section 1A, Column 17.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide those values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the taxing district line of the taxing district where the TIF District is located, enter the increment value as a positive amount. The increment value will be deducted as the line is calculated across. Please refer to Part II (pg. 48) of this manual "TIF Data Entry" for an example.

On the TIF district line at the bottom of the abstract, enter the increment value as a negative (-) amount. On the TIF District line the increment value will be added as the line is calculated across. Please refer to Part II (pg. 48) of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the Taxing District line of the taxing district where the TIF District is located. The grand total of the TIF column will equal zero.

Do not use column 17 for anything other than TIF increment value. If there is no TIF district(s) that has real estate increment value(s), this column will be blank.

Section 1A, Column 18

Section 1A, Column 18 is the net value of real estate and must agree with the net value of real estate from the real estate tax duplicate. The net value is in column 4 of most tax duplicates. Column 18 is obtained by subtracting columns 4 through 16 from column 3. The abstract worksheet calculates this total.

Section 1A, Column 18 of the TIF district(s) line will equal the increment value entered in column 17, except that the amount in column 18 will be a positive amount. The worksheet program calculates this column as long as the increment value was entered on the TIF district(s) line in column 17 as a negative (-) amount.

Taxing districts that have TIF District(s), the amount in column 18 on the taxing district line of the taxing district where the TIF District is located; plus the amount in column 18 on the TIF District line should equal the tax duplicate net real estate value of the taxing district.

BUSINESS PERSONAL PROPERTY AND TOTAL VALUATIONS

Section 1B, Column 19

Section 1B, Column 19 is the state and local assessed utility and railroad values. The values will be found either in a separate utility tax duplicate, or in a section of the business personal property tax duplicate. The values are normally in column 1 of the tax duplicate.

You must include both the state and locally assessed utility and railroad values in this column for the data to be considered compliant.

Section 1B, Column 20

Section 1, Column 20 is the gross business personal property tax values other than the utility and railroad values. The business personal property values are normally in column 1 of the tax duplicate.

Section 1B, Column 21

Section 1B, Column 21 is the total of columns 19 and 20. The abstract worksheet calculates this total.

If there is a TIF district(s) that includes business personal property tax do not enter any amounts on the TIF district line for columns 19 and 20. The TIF increment value is to be included in the values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1B, Columns 22 through 27

Section 1B, Columns 22 through 27 is where the business personal property tax deductions are reported. As with the real estate deductions, business personal property tax deduction amounts may have to be obtained from some source other than the tax duplicate. The tax duplicates may not sufficiently detail the deductions to complete these columns. The other source may be the assessor's book, or valuation reports. If a source other than the tax duplicate was used, make sure the total deductions in the other source agrees with the total deductions in the tax duplicates; if they do not agree, the values reported in Section 1B will be incorrect. This will cause the abstract to be incorrect.

The deduction amounts entered in columns 22 through 27 are entered as positive amounts and are subtracted as the taxing district line is calculated across. If there is a deduction that exists for your county that is not listed in columns 22 through 27, contact the Auditor of State's Office for corrective measures.

Section 1B, Column 28

If there is a TIF District(s) that includes business personal property increment value(s), the increment value(s) are to be entered in Section 1B, Column 28.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide these values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the Taxing District line of the taxing district where the TIF district is located, enter the TIF increment value as a positive amount. On this line the increment value is deducted as the line is calculated across. Please refer to Part II (pg. 48) of this manual "TIF Data Entry" for an example.

On the TIF District line at the bottom of the abstract, enter the increment value as a negative (-) amount. On this line the increment value is added as the line is calculated across. Please refer to Part II (pg. 48) of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the taxing district line of the taxing district where the TIF District is located. The grand total of the TIF column will equal zero.

Do not use column 28 for anything other than TIF increment value. If no TIF district(s) have business personal property increment value(s), this column will be blank.

Section 1B, Column 29

Section 1B, Column 29 is the net value of utility, railroad and business personal property. The net value in this column must agree with the net value in the utility, and business personal property tax duplicate. The net value is in column 4 of most tax duplicates. Column 29 is obtained by subtracting columns 22 through 28 from column 21. The abstract worksheet calculates this total.

Section 1B, Column 29 the TIF district(s) line will equal the increment value entered in column 28, except that the amount in column 29 will be a positive amount. The abstract worksheet calculates this column as long as the increment value on the TIF district(s) line in column 28 was entered as a negative amount.

Taxing districts that have TIF District(s), the amount in column 29 on the taxing district line of the tax district where the TIF District is located, plus the amount in column 29 on the TIF District line, should equal the tax duplicate net utility and business personal property value of the taxing district.

Section 1B, Column 30

Section 1B, Column 30 is the grand total of net real estate, state and local assessment of railroad, utilities and business personal property.

Section 1B, Column 31

This is where the taxing district total tax rate is entered. The abstract worksheet calculates this by copying the total tax rate from the tax rate area of the worksheet. If there is a TIF district(s), the tax rate on the TIF District line of Section 1, Column 31 is the total taxing district rate of the taxing district where the TIF District is located. If there is a TIF District and there is no TIF District rate in Column 31, verify that the TIF District tax rate has been entered. Please refer to Part II (pg. 48) of this manual “TIF Data Entry” for an example.

Section 1B, Column 32

This is where the net homestead real estate value eligible for homestead credit is entered. If a homestead credit amount is entered in Section 5, Column 11, in Section 5 Column 12, or in Section 5 Column 14, for a taxing district, there must be a net homestead real estate value entered in Section 1B, Column 32. If there is a TIF District with net homestead real estate values eligible for homestead credit, the net homestead values must be entered in the TIF District line of Section 1B, Column 32.

Section 1B Column 33

This is where the net residential value for CEDIT and/or LOIT residential property tax credit amount is entered. If a CEDIT residential property tax credit amount is entered in Section 5, Column 13 or in Section 5 Column 15 for a taxing district, there must be a net residential value for CEDIT and/or LOIT residential property tax credit entered in Section 1B, Column 33. If there is a TIF District with net residential value eligible for CEDIT and/or LOIT residential property tax credit, the net residential value eligible for CEDIT and/or LOIT residential property tax credit values must be entered in the TIF District line of Section 1B, Column 33.

Section 1B Column 34

This is where the Basis value for Other Property Tax Credit amount is entered. If an Other Property Tax Credit amount is entered in Section 5, Column 16 for a taxing district, there must be a value entered for Other Property Tax Credit Basis entered in Section 1B, Column 34. If there is a TIF District with a Basis value eligible for Other Property Tax Credit, the net Other Property Tax Credit value eligible for Other Property Tax Credit must be entered in the TIF District line of Section 1B, Column 34.

Note: the abstract worksheet is currently calculating the Other Property Tax Credit amount as if it were applicable to a rate times the assessed values of the parcel eligible for the credit. If your county has adopted an Other Property Tax Credit using a different methodology, you will need to contact our office for special editing to the abstract worksheet.

SECTION FIVE DETAILED INFORMATION:

Delinquent Taxes and Penalties

The delinquent taxes and penalties that are to be reported in Section 5 Columns 18, 19, 20 and 21 are the delinquent taxes and penalties from the previous December Settlement plus the penalties added after that settlement.

Generally the amounts for this part of the abstract are from fall penalty reports that were produced as a part of the December Settlement. For systems that do not produce such reports, the amounts are obtained from the previous year tax duplicates.

The delinquent taxes and penalties that are to be reported are the real estate, utility, personal property, and mobile home delinquent taxes and penalties. This part of the abstract is the only part of the abstract where mobile home taxes are included, but only the delinquent taxes and penalties. The current mobile home taxes are not reported on the abstract. Current mobile home taxes are reported as added charges at December Settlement.

If there are TIF district(s) that have delinquent increment taxes, those delinquencies are to be reported on the TIF district lines in the appropriate columns.

Section 5, Column 18

Section 5, Column 18 is where the delinquent real estate, utility, personal property and mobile home tax at the last December settlement is entered. This amount must agree with the total of the delinquent tax carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates. The grand total of this column must agree with the total of lines 24, 25 and 29 of the previous year December Settlement Sheet.

Section 5, Column 19

Section 5, Column 19 is where the delinquent real estate, utility, personal property and mobile home penalties delinquent at the last December settlement are entered. This column must agree with the total of the delinquent additional penalty on prior year second installment, delinquent penalty on current first installment, delinquent 10% penalty on former year's taxes and delinquent penalties and interest unpaid columns of the previous year real estate, utility, personal property and mobile home tax duplicates. The grand total of this column must agree with the total of lines 26, 27, 28 and 30 of the previous year December Settlement Sheet.

Section 5, Column 20

Section 5, Column 20 is where the penalty added on the delinquent second installment of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the penalty on the second installment delinquent column of the previous year real estate, utility, personal property and mobile home tax duplicate

Section 5, Column 21

Section 5, Column 21 is where the 10% penalty added on the delinquent prior year's taxes of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the 10% penalty on delinquent tax unpaid column of the previous year real estate, utility, personal property and mobile home tax duplicates. The grand total of this column should agree, within a rounding difference, 10% of line 29 of the previous year December Settlement Sheet.

Section 5, Column 22

Section 5, Column 22 equals the total of Section 5, Columns 19, 20 and 21. The abstract worksheet calculates this column for you. This column should also agree with the total of the delinquent penalties and interest carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates and must agree with the delinquent penalties amount in the current year tax duplicate.

Section 5, Column 23

Section 5, Column 23 is the total of Section 5, Columns 18 and 22. The abstract worksheet calculates this total.

Section 5, Column 24

Section 5, Column 24 is the total of Section 5, Columns 6 and 23. The abstract worksheet calculates this total.

Section 5 – Grand Total Current Taxes

Section 5, Column 6

Section 5, Column 6 is where the grand total current taxes are entered. The grand total current tax amount includes the gross real estate, utility and business personal property taxes plus the real estate, utility, and business personal property statement processing charges, and the late assessment penalties on business personal property.

If there is a TIF District(s), the current gross taxes on the TIF increment value is entered on the TIF District line in Column 6 Section 5. The TIF District current tax amount can be calculated by either using the State Board of Accounts TIF program, manually, or your tax system may provide this amount. Please refer to Part II (pg. 48) of this manual “TIF Data Entry” for an example.

The amount is calculated manually by dividing the TIF District net value in Section 1B, Column 31 by 100, multiply that amount times the tax rate in Section 1B, Column 32. If the calculated TIF current tax amount is not evenly divisible by two, the amount should be adjusted up or down so that it is evenly divisible by two.

The current tax amount entered on the taxing district line of the taxing district where the TIF District is located must be reduced by the TIF current tax amount.

The Grand Total Current Tax Amount entered in Column 6 of Section 5 must agree with the Tax Duplicate Gross Tax Amount including statement processing charges and late assessment penalties.

If there is a TIF District(s), the grand total current tax amount entered on the taxing district line of the taxing district where the TIF District is located plus the grand total current tax amount entered on the TIF District line must agree with the tax duplicate gross tax amount including statement processing charges and late assessment penalties.

TESTING THE TAX CALCULATIONS IN THE TAX DUPLICATE

On the grand total line of each of the tax duplicates take the net value of taxable property column of the tax duplicate, and divide it by 100, take this amount times the total tax rate to get the calculated total gross taxes. Take the calculated total gross tax amount, and divide it by 2.

$$\text{Net Value} \div 100 \times \text{Total District Tax Rate} = \text{Gross Taxes}$$

$$\text{Gross Taxes} \div 2 = \text{Gross Tax per Installment}$$

Compare this calculation to the gross tax each installment amount in column 5 of the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing taxes calculated in total to the total of the individual tax statement calculations which is the grand total of column 5 of the tax duplicate.

If the difference is larger than what would be expected from rounding, recheck the calculations. Make sure the tax rate you used to test the duplicate calculations is the same rate used to calculate tax statements, and it is the same rate certified by the Department of Local Government Finance.

Section 5, Column 7

Section 5, Column 7 - enter the statement processing charges. The amount entered in this column must agree with the total statement processing charges from the real estate, utility, and personal property tax duplicates.

Section 5, Column 8

Section 5, Column 8, enter the late assessment penalties. The amount entered in this column must agree with the late assessment penalties from the personal property tax duplicate.

Section 5, Column 9

Section 5, Column 9 equals Column 6 less Column 7 and Column 8. The abstract worksheet calculates this total.

Section 5, Column 10

Section 5, Column 10, enter the LOIT property tax replacement credit on all property.

No TIF Property Tax Replacement Credit

If taxpayers in a TIF District do not receive LOIT property tax replacement credit. i.e., taxpayers pay 100% of the tax rate; no replacement credit is entered in Column 10 of Section 5 on the TIF district line.

TESTING THE TAX DUPLICATE LOIT PROPERTY TAX REPLACEMENT CREDIT AMOUNT

To test the LOIT property tax replacement credit calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Take the gross tax each installment column of all property on the tax duplicate times the LOIT property tax replacement credit rate divided by 100 to get the calculated LOIT property tax replacement each installment.

Gross Tax Each Installment of All Property X LOIT Property Tax Replacement Credit Rate ÷ 100 = LOIT PTRC Credit Amount per Installment

Compare this calculation to the LOIT property tax replacement credit each installment amount in the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing the replacement calculated in total to the total of the individual tax statement calculations which is the LOIT replacement amount in the tax duplicate.

If the difference is larger than what would be expected from rounding, recheck the calculations. Make sure the LOIT property tax replacement credit rate used to

test the duplicate calculations is the same LOIT property tax replacement credit used to calculate tax statements, and it is the same rate calculated on the LOIT property tax replacement credit rate calculation worksheets.

Section 5, Column 11

In Section 5, Column 11, enter the real estate COIT homestead credit amount. This column only applies to COIT counties who have added homestead credits. For COIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. The amount entered in column 11 will be the COIT portion only. If your tax billing system doesn't separate the various homestead credit amounts, contact the AOS's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, the COIT homestead credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the COIT homestead credit amount entered on the TIF District line.

The COIT homestead credit does apply to TIF increment taxes and COIT homestead credit distributions will be based on the grand total of Column 11 of Section 5.

Section 5, Column 12

In Section 5, Column 12, enter the real estate CEDIT homestead credit amount. This column only applies to CEDIT counties who have added homestead credits. For CEDIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. The amount entered in column 12 will be the CEDIT portion only. If your tax billing system doesn't separate the various homestead credit amounts, contact the AOS's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, the CEDIT homestead credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the CEDIT homestead credit amount entered on the TIF District line.

The CEDIT homestead credit does apply to TIF increment taxes and CEDIT homestead credit distributions will be based on the grand total of Column 12 of Section 5.

Section 5, Column 14

In Section 5, Column 14, enter the real estate LOIT homestead credit amount. This column only applies to counties who have added LOIT (CAGIT or COIT) homestead credits. For LOIT counties, the amount on the tax duplicate will mostly like be the total of COIT, CEDIT and/or LOIT homestead credit total. The

amount entered in column 14 will be the CREDIT portion only. If your tax billing system doesn't separate the various homestead credit amounts, contact the AOS's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, the LOIT homestead credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the LOIT homestead credit amount entered on the TIF District line.

The LOIT homestead credit does apply to TIF increment taxes and LOIT homestead credit distributions will be based on the grand total of Column 14 of Section 5.

TESTING THE TAX DUPLICATE HOMESTEAD CREDIT AMOUNT

On the taxing district's final real estate page take the total net homestead value divided by 100 multiplied times the taxing district total tax rate to get the gross homestead real estate property tax amount. multiply the gross homestead real estate property tax amount times the LOIT property tax replacement credit rate (if applicable) divided by 100 to get the LOIT property tax replacement credit amount on homestead real estate taxes. Subtract the homestead LOIT property tax replacement credit amount from the gross real estate homestead property tax amount to get the net homestead real estate property tax amount. Multiply the net real estate homestead property tax amount times the total homestead credit rate divided by 100 to get the calculated homestead credit amount. Divide the calculated homestead credit amount by 2 to get the per installment calculated amount.

**Net Homestead Value ÷ 100 X Tax District Rate =
Gross Homestead Property Taxes**

**Gross Homestead Property Taxes X LOIT PTRC Rate ÷ 100 = LOIT PTRC
on Homestead Property Taxes**

**Gross Homestead Taxes – LOIT PTRC on Homestead Property Taxes
Amount = Net Homestead Property Tax Amount**

**Net Homestead Property Taxes X TOTAL HSC Rate (in decimal format) =
HSC Amount**

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, recheck the calculations and verify that the homestead credit rate used to calculate tax statements is correct.

Section 5, Column 13

In Section 5, Column 13, enter the real estate CEDIT residential property tax credit amount. This column only applies to CEDIT counties who have adopted the CEDIT residential property tax credit. Your tax billing system must separate the CEDIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, the CEDIT residential property tax credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the CEDIT residential property tax credit amount entered on the TIF District line.

The CEDIT residential property tax credit does apply to TIF increment taxes and CEDIT residential property tax credit distributions will be based on the grand total of Column 13 of Section 5.

Section 5, Column 15

In Section 5, Column 15, enter the real estate LOIT residential property tax credit amount. This column only applies to counties who have adopted the LOIT (CAGIT or COIT) residential property tax credit. Your tax billing system must separate the LOIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, the LOIT residential property tax credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the LOIT residential property tax credit amount entered on the TIF District line.

The LOIT residential property tax credit does apply to TIF increment taxes and LOIT residential property tax credit distributions will be based on the grand total of Column 15 of Section 5.

TESTING THE TAX DUPLICATE RESIDENTIAL PROPERTY TAX CREDIT AMOUNT

On the taxing district's final real estate page take the total net residential value divided by 100 multiplied times the taxing district total tax rate to get the gross residential real estate property tax amount. multiply the gross residential real estate property tax amount times the LOIT property tax replacement credit rate (if applicable) divided by 100 to get the LOIT property tax replacement credit amount on residential real estate taxes. Subtract the LOIT property tax replacement credit amount from the gross real estate residential property tax amount to get the net residential real estate property tax amount. Multiply the net real estate residential property tax amount times the residential property tax credit rate divided by 100 to get the calculated residential credit amount. Divide the calculated residential credit amount by 2 to get the per installment calculated amount.

Net Residential Value ÷ 100 X Tax District Rate = Gross Residential Property Taxes

Gross Residential Property Taxes X LOIT PTRC Rate ÷ 100 (if applicable) = LOIT PTRC on Residential Property Taxes

Gross Residential Taxes – LOIT PTRC on Residential Property Tax Amount = Net Residential Property Tax Amount

Net Residential Property Taxes X Residential Property Tax Credit Rate (in decimal format) = Residential Property Tax Credit Amount

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, recheck the calculations and verify that the residential property tax credit rate used to calculate tax statements is correct.

Section 5, Column 16

In Section 5, Column 15, enter the real estate Other Property Tax credit amount. This column only applies to counties who have adopted a property tax credit not funded by LOIT. Your tax billing system must separate the other property tax credit from the LOIT funded property tax credits.

If there is a TIF District(s) that have other property tax credit, the other property tax credit entered on the Taxing District line of the taxing district where the TIF District is located must be reduced by the other property tax credit amount entered on the TIF District line.

The Other property tax credit does apply to TIF increment taxes and other property tax credit distributions will be based on the grand total of Column 16 of Section 5.

Section 5, Column 17

Section 5, Column 17 is equal to Section 5, Column 1 less Columns 10 through 16. The abstract worksheet calculates this column for you.

Section 5, Column 24

Section 5, Column 24 equals Column 6 of Section 5 plus Column 23 of Section 5. The abstract worksheet calculates this column for you.

SECTIONS 2 THROUGH 4

Sections 2 through 4 are where the apportionment of the Column 6 Section 5 less the Section 5 columns 2 through 5 circuit breaker credits are shown.

The Column 6 Section 5 amount less the Section 5 columns 2 through 5 circuit breaker credit amount is apportioned to each fund based on each individual fund rate.

The abstract worksheet calculates the Sections 2 through 4 amounts.

TESTING SECTION 2 THROUGH 4 APPORTIONMENT CALCULATIONS

To calculate the apportionment's manually the Column 6 Section 5 amount is reduced by the Section 5 Columns 2 through 5 circuit breaker credits divided by the taxing district total tax rate. The amount from this calculation is multiplied by each individual fund tax rate to get the amount for each fund. The next step is to sum the individual fund amounts and compare the total to the Column 6 Section 5 less the Section 5 Columns 2 through 5 circuit breaker credits amount.

Section 5, Column 6 – Columns 2 through 5(circuit breaker credits) ÷ Taxing District Total Tax Rate = Allocation Amount

Allocation Amount X Individual Fund Tax Rate = Fund Amount

Total of Fund Amounts = Within Rounding Difference Section 5, Column 6 – (circuit breaker credits)

The two amounts may differ by a few cents, if this is the case, it is likely due to rounding and the county general fund amount is adjusted by the rounding difference. If the two amounts differ by more than a few cents, the calculations need to be rechecked.

At the end of the abstract worksheet there is a review area column and a difference column for the county general fund. This is where the rounding difference adjustments that have been made to the county general fund are shown.

If there is a TIF district(s), the Column 6, Section 5 amount on the TIF District line will be allocated between the TIF column (column 25) in Section 4 and TIF Tax Replacement Levy column (if applicable) in Section 4, and, if applicable, Referendum Funds, Funds affected by Annexation, and Fire Districts. If your county does not have TIF Tax Replacement Levy, Column 6, Section 5 will be the amount from the TIF column (column 25) of Section 4.

NOTE: Not all TIF Districts will have a TIF Tax Replacement Levy. You will know if there is a rate, because the DLGF will certify a TIF Tax Replacement Levy rate should one exist.

The allocation between the TIF column (column 25) in Section 4 and the TIF Tax Replacement Levy column (if applicable) in Section 4 will be based on the adjusted TIF tax rate and the adjusted TIF Tax Replacement Levy rate. In almost every county, the only entries in Sections 2 through 4 on the TIF district lines will be in the TIF column (column 25) in Section 4 and if there is a TIF Tax Replacement Levy, in the TIF Tax Replacement Levy column (if applicable) in Section 4. There are a few counties where there is an exception to this rule and require special editing of the abstract by the AOS's Office.

The only entries that should be in the TIF column (column 25) in Section 4 will be on the TIF district lines. There will be entries on both the TIF District lines and the taxing district lines in the TIF Tax Replacement Levy column (if applicable) in Section 4, and/or if there is a Referendum fund, Annexations affected TIF, or Fire Districts.

FILING ABSTRACT WITH STATE AUDITOR

After the tax duplicates have been completed, the abstract worksheet is to be filed with the AOS's Office.

The abstract worksheet is to be approved prior to mailing tax statements.

For approval, please email the abstract worksheet to

Settlements@Auditor.IN.Gov

The AOS's Office prints hard copies of the abstract worksheet once the abstract has been approved by the Auditor of State's Office and the data is found to be compliant by the DLGF. The official approval letter of the abstract will be sent to the county when we have received notification from the DLGF the data is compliant.